



North Dakota Office of State Tax Commissioner

# 2004 Individual Income Tax

Rick Clayburgh, Tax Commissioner

## Form ND-1

### Top 10 tips to getting your refund faster:

1. E-File - see page 15 for details.



2. Use Direct Deposit - see page 12 for details.



3. Use the correct form.

4. Type or clearly print your name, address, and correct Social Security number.

5. Double-check your math.

6. Sign your return.

7. Attach every Form W-2 and 1099 showing North Dakota tax withholding.

8. Attach a copy of your federal return.

9. Use the correct postage.

10. File early.

Dear Taxpayer,

Electronic filing has become a popular income tax filing option. Last year about 40 percent of North Dakota's taxpayers used e-file to file their state income tax. And, many taxpayers were eligible to e-file free of charge through the IRS Free File consortium. If you didn't e-file your state income tax last year, I hope you will consider it this year.

E-file reduces errors and prevents processing delays. And, if you are expecting a refund, when you use Direct Deposit you get your refund more quickly. When you use these electronic options, you also help reduce the cost of government. It costs the Office of State Tax Commissioner less money to process an electronic return than a paper return. Please turn to page 15 in the booklet to learn more about electronic options.

I hope you will take a minute to visit our Web site at **[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**. You can download forms and find out about other electronic options such as Direct Deposit and paying your taxes by credit card.

I also encourage you to let us know what you think we are doing well and what we can do to improve service to you. Please phone, write, or e-mail your comments to us using the contact information on the back cover of this booklet.

Thank you,

Rick Clayburgh,  
Tax Commissioner

If you need forms or want to find out more about North Dakota's taxes, visit our Web site.

**[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**



Pay your taxes with your credit card. See page 3 for more information.

## This booklet contains the following forms—

- Form ND-1
- Schedule ND-1CR
- Schedule ND-1NR

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If you need a form or document mentioned in this booklet, you may obtain it from our Web site at **[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.



## Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our Web site at

**[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**

## *Do you have a use tax reporting and payment requirement?*

**D**id you purchase goods from outside North Dakota or outside the U.S?

If you did, you may have to pay North Dakota sales tax (and applicable local sales tax) on those goods.

Technically, what you have to pay is called a use tax. It applies to the same goods which are subject to North Dakota's sales tax. The use tax applies whether you purchase goods in person at an out-of-state location, or by mail, phone or the Internet.

If you didn't pay any sales tax, or you paid tax to another country, at the time of purchase, you must pay the use tax at North Dakota's sales tax rate on the total purchase. Or, if you did pay sales tax to another state at the time of purchase, but you paid less than what you would have paid in North Dakota, the difference is the amount of use tax you must pay. If applicable, local sales taxes must be included in the calculation.

If this applies to you, you must complete and file a **North Dakota Use Tax Return**. To obtain one, call the North Dakota Sales and Special Taxes Division at **(701) 328-3389**, or download it from our Web site at **[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**.

**Privacy Act information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

# Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

## New adjustment added to Form ND-1 for nonresident military personnel

A new subtract adjustment is available to nonresident individuals serving in the U.S. armed forces. The new adjustment is found on line 13 of page 1 of the 2004 Form ND-1. A nonresident individual may enter on this line the compensation received for service in the U.S. armed forces. Service in the U.S. armed forces means active duty in the U.S. Army, Air Force, Navy, Marine Corps, or Coast Guard, or service in the commissioned corps of the U.S. Public Health Service and National Oceanic and Atmospheric Administration.

The adjustment was added to comply with the Servicemembers Civil Relief Act of 2003 (Public Law No. 108-189), which prohibits a state from using a nonresident individual's federal active duty military pay to increase the tax on other income of the nonresident or the nonresident's spouse that is taxable by the state. This federal legislation replaced what was formerly known as the Soldiers' and Sailors' Civil Relief Act of 1940.

***Note:** No change was made to Form ND-2 (Optional Method) because the tax calculation method used on it conforms to the Servicemembers Civil Relief Act.*

### Filing an amended return for 2003.

The 2003 Form ND-1 had been finalized and printed before the Servicemembers Civil Relief Act of 2003 was passed and signed into law. Therefore, no adjustment was provided for on the 2003 return. A notice was placed on the Office of State Tax Commissioner's Web site to inform affected nonresident military personnel about the Act, including instructions on how to claim the adjustment for 2003. If a Form ND-1 was filed for 2003 by a nonresident military person, or by the

spouse of a nonresident military person, and the adjustment for the military pay of the nonresident military person was not claimed, an amended 2003 Form ND-1 may be filed to claim the adjustment.

For instructions on how to file an amended return, see **Correcting your return** on page 7 of this booklet. To claim the adjustment on the amended return, do the following:

1. Write "Servicemembers Civil Relief Act" at the top of page 1 of Form ND-1.
2. Enter the nonresident individual's active duty military compensation on line 5 of Form ND-1, and write "nonresident military pay" on the dashed line to the left of the amount. (Note: Line 5 is normally reserved for interest from U.S. obligations. If the individual also has interest from U.S. obligations, enter the total of the two adjustments on line 5.)
3. If Schedule SF is required to be completed, the amount entered on line 5 of Form ND-1 must also be entered on Schedule SF, Part 2, line 5 in the column for the nonresident military spouse.

## New worksheet added for ag commodity facility investment tax credit

A new worksheet has been added to the 2004 Form ND-1 instructions to assist taxpayers with calculating their allowable tax credit for investing in a qualified agricultural commodity processing facility. The worksheet is located on page 11 of this booklet. To complete the worksheet, taxpayers must have available their copy of the investment reporting form given to them by the qualified agricultural commodity processing facility at the time of their investment.

## New worksheet added for seed capital investment tax credit

A new worksheet has been added to the 2004 Form ND-1 instructions to assist taxpayers with calculating their allowable tax credit for investing in a qualified seed capital business. The worksheet is located on page 12 of this booklet. To complete the worksheet, taxpayers must have available their copy of the investment reporting form given to them by the qualified seed capital business at the time of their investment.

## 2004 Schedule ND-1CR improved for part-year resident users

A tax credit is allowed to full-year residents and part-year residents if they pay income tax to another state on income that is also taxed by North Dakota. In the case of part-year residents, though, the tax credit is allowed only if the income taxed by both North Dakota and the other state was earned or received during the part of the year they were residents of North Dakota. The 2004 Schedule ND-1CR, on which the tax credit is calculated by Form ND-1 users, was revised to clarify and simplify its application for part-year residents. Line 1 of the schedule was expanded into three lines to help part-year residents sort out what income is eligible for the tax credit. In addition, examples were added to the line 1 instructions to illustrate how line 1 should be completed.

## Changes made to National Guard and Reserve member pay exclusion

A correction has been made to the military pay exclusion allowed to National Guard and U.S. armed forces reserve members called to federal active

## Changes affecting you and your income tax (continued)

duty under Title 10 of the United States Code. The instructions to line 12 of the 2004 Form ND-1 were changed to provide that the exclusion is allowed for federal active duty service regardless of whether the service is performed inside or outside North Dakota. (**Note:** *The instructions to the 2003 Form ND-1 incorrectly stated that the exclusion is allowed for federal active duty service performed outside North Dakota—see “Filing an amended return for 2003” below.*)

In addition to the correction to the line 12 instructions, a new instruction was added requiring National Guard and Reserve members to attach a copy of their military orders supporting their call-up to federal active duty under Title 10 of the United States Code.

### Filing an amended return for 2003.

If a North Dakota return was filed for 2003 but the exclusion was not claimed because of the error in the instructions for that year, an amended 2003 North Dakota return may be filed to claim the exclusion. For instructions on how to file an amended return, see **Correcting your return** on page 7 of this booklet. Attach a copy of the military orders showing the call-up to federal active duty under Title 10 of the United States Code.

### How to file a return for a deceased taxpayer

If a final federal individual income tax return is required to be filed for a decedent for the year of death, a final North Dakota individual income tax return must also be filed. If a personal representative has been appointed, the personal representative is responsible for filing the decedent's final North Dakota return for the year of death, even if there is a surviving spouse. In general, the information from the final federal return is used to complete the final North Dakota return. Similarly, the final North Dakota return is to be signed in the same manner as required for federal income tax purposes.

If there is a personal representative and no surviving spouse, the personal representative must include with the decedent's return a copy of the court document supporting the appointment as personal representative.

If there is a surviving spouse and the final North Dakota return will be filed on a joint basis, a refund will be mailed in both spouses' names. If the surviving spouse experiences any problem with depositing or cashing the check, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet).

If there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for instructions on how to obtain a refund.

### Correction to 2003 Schedule ND-1FA

There is an error in the 2003 Schedule ND-1FA, Calculation of tax under 3-year averaging method for elected farm income. On line 5, the second sentence reads as follows:

*If you used Schedule ND-1FA to calculate your tax for 2002, enter amount from 2002 Schedule ND-1FA, line 5.*

This is incorrect. This sentence should read as follows:

*If you used Schedule ND-1FA to calculate your tax for 2002, enter amount from 2002 Schedule ND-1FA, line 11.*

This error affects the calculation of the tax **only if** a Schedule ND-1FA was used to calculate the tax for the **2002 tax year**. If this error affected the calculation of the tax on the 2003 Form ND-1, an amended return may be filed for 2003 to correct the error.



# For your convenience and help. . .

## Pay your tax by credit card

As a convenient payment option, you may pay your balance due on your return using your MasterCard®, American Express® Card, Discover® Card, or VISA® Card.

Credit card payments may be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. A convenience fee will be charged to your credit card by Link2Gov Corporation, which is retained by the corporation for its services—the State of North Dakota does not receive any part of this fee.

To pay your balance due by credit card, go to Link2Gov Corporation's web site at [www.ndtaxpayment.com](http://www.ndtaxpayment.com) or call them toll-free at **1-888-ND-TAXES** (1-888-638-2937).

## Electronically file your return

The number of individuals who are choosing to electronically file their North Dakota income tax returns continues to grow. Almost 130,000 North Dakota taxpayers now use E-file to file their returns. That means that about 40 percent of all individual filers have chosen E-file as their preferred method of filing.

If you haven't used E-file yet, we encourage you to give it a try. It just might become your preferred method of filing! You can find out more about E-file by going to page 15 in this booklet.

## Check on the status of your refund

If you did not elect to use direct deposit, you may check the status of your refund

by calling (701) 328-3450 or e-mailing us at [individualtax@state.nd.us](mailto:individualtax@state.nd.us). You may also contact us by letter or fax—see the back cover of this booklet for the address and fax number.

If you used direct deposit, please contact your bank first (or check your bank statement) to see if your refund has been deposited into your account before contacting our office.

If you do contact us, you must provide the following information:

- Your name (and spouse's name, if joint return).
- Your social security number (and spouse's social security number, if joint return).
- Tax year.
- Your filing status from your return.
- **Exact** amount of refund shown on return (including cents, if shown).

This information must match our records or no information will be released to you due to our confidentiality law. ***Allow 6 weeks after filing your return before contacting us about your refund.***

## Checklist for trouble-free filing

A complete and accurate return ensures the fastest processing of your return as well as a fast refund. Errors or omissions in the return mean delayed processing and possibly having to contact you to obtain a missing signature or document.

**Important:** A return missing a signature or a copy of the federal return is not a properly filed return, and it will be sent back to you. This could result in late filing and payment charges if you resubmit the return after the due date.

## Before you file, use this checklist to avoid the most common problems—

- ☐ **Write legibly**  
On many returns, we are unable to read the information, resulting in recording the wrong information.
- ☐ **Enter your correct social security number**  
We use this number to properly identify your return. If you are filing a joint return, also enter your spouse's social security number.
- ☐ **Check your math**  
Human errors happen, and math errors are one of the most common. Please double-check your numbers.
- ☐ **Include all Form W-2s**  
Form W-2s are often omitted. Include a copy of all your W-2s. Also include a copy of any Form 1099 showing North Dakota income tax withholding.
- ☐ **Use the right address**  
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet or use the address provided on page 6 of this booklet.
- ☐ **Use the right postage**  
Insufficient postage on an envelope means the U.S. Postal Service will return it to you.
- ☐ **Sign the return**  
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- ☐ **Include a copy of your federal return**  
Required by law, a copy of the federal return is part of a complete state return. If it's missing, we cannot process the state return, and it will be sent back to you.

# 2004 Form ND-1 instructions

## General and specific line instructions for Form ND-1

### General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

#### Filing Tip:

*Over 95 percent of taxpayers will have the lowest tax on the Form ND-1 in this booklet.*

### Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

#### Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

#### So, which form should I use?

Generally, you should use Form ND-1. Over 95 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

#### Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used **only if** it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

#### Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 5 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

### Who must file

#### Full-year resident

If you were a full-year resident of North Dakota for the 2004 tax year and you are required to file a 2004 federal individual income tax return, you must file a 2004 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

**Definition of resident**—In these instructions, the term “resident” refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

**Statutory 7-month rule**—If you were not resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

#### Residents in U.S. armed forces

If you are a resident of North Dakota serving in the U.S. armed forces and you are required to file a 2004 federal individual income tax return, you must file a 2004 North Dakota individual income tax return as a full-year resident. This applies even though you were stationed outside North Dakota during the tax year.

## Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2004 tax year, you must file a 2004 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2004 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2004 tax year. *(See the box on this page for what is included in gross income from North Dakota sources.)*

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

## Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and your only gross income from North Dakota sources is your military compensation, you do not have to file a North Dakota individual income tax return. However, if you have other types of gross income from North Dakota sources, you must file a North Dakota individual income tax return if you meet the full-year nonresident filing requirement.

## Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

## Nonresident alien

If you are a nonresident alien of the United States and you derived gross income from North Dakota sources during 2004, you must file a 2004 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

## Part-year resident

If you were a part-year resident of North Dakota for the 2004 tax year, you must file a 2004 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2004 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. *(See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)*

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

## Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

## Exceptions

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

**Note:** *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.*

## Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if *all* of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

## Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota. The conditions for exemption under each agreement and the procedures for filing are explained in the following paragraphs.

### Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the top portion of Form ND-1, page 1, as instructed.
2. Enter "0" on lines E and 1.
3. Write "Reciprocity" and the initials "MN" or "MT" in the right-hand margin under line 1.
4. Leave lines 2 through 23 blank.
5. Fill in the amount of the North Dakota income tax withheld on lines 24, 26, 27, and 31.
6. Attach a copy of the Form W-2s showing North Dakota income tax withholding and a complete copy of your federal income tax return.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

### North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld.

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer

a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue  
Individual Income Tax Division  
St. Paul, MN 55146-5510  
Phone: (651) 296-3781  
Web: [www.taxes.state.mn.us](http://www.taxes.state.mn.us)
- Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805  
Phone: (406) 444-6900  
Web: [www.state.mt.us/revenue](http://www.state.mt.us/revenue)

## When and where to file

If you are filing on a calendar year basis—January 1 through December 31—you must file your 2004 North Dakota individual income tax return on or before April 15, 2005. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return and all required attachments in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail your return to:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0550

## Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

### Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the U.S. and Puerto Rico on April 15.



You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return.

When you file your North Dakota return, you must attach a copy of the federal extension form filed with the IRS. If you obtained the federal extension using the IRS's phone, computer, or credit card payment option, attach a copy of either a completed Form 4868 showing the confirmation number or a printed copy of the acknowledgment. In the case of the automatic 2-month extension for being outside the United States and Puerto Rico on April 15, attach a copy of the statement that the IRS required you to attach to your federal return. In all cases, fill in the circle next to "Extension" in the top right-hand corner of your North Dakota return.

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### North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, attach a copy of the approved extension form to your return and fill in the circle next to "Extension" in the top right-hand corner of your return.

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### Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

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### Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2004 Form 400-EXT** by the regular due date.

Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2004 North Dakota individual income tax.

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### Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

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### Copy of federal return

You must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation. If you

used the IRS's TeleFile system, attach a copy of the TeleFile Tax Record that you completed for that purpose.

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### Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** on this page for step-by-step instructions.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

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### Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the Internal Revenue Service (IRS). The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

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### How to prepare an amended return

1. Obtain the appropriate North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2001, this will be either Form 37-S or Form 37. For 2001 and subsequent tax years, you will use either Form ND-1 or Form ND-2.
2. Enter your name, address, social security number, and other information required in the top portion of the return. Be sure to use your current address on the amended return.

3. Fill in the circle (or check the box, if applicable) next to "Amended" in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
6. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
7. Attach a statement explaining why you are correcting your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

## Estimated tax requirement (for 2005)

You must pay estimated North Dakota income tax for the 2005 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2005.
2. Your net tax liability for 2004 is \$500 or more. (*If you are not required to file a North Dakota return for 2004, you do not have to pay estimated tax for 2005.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in tax for 2005.
4. You expect your North Dakota income tax withholding for 2005 to be less than the smaller of the following:
  - (a) 90% of your 2005 net tax liability.
  - (b) 100% of your 2004 net tax liability. If you moved into North Dakota during 2004 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2005 tax year must be paid by April 15, June 15, and September 15, 2005, and January 15, 2006.

If you are required to pay estimated tax for 2005, obtain the **2005 Form 400-ES, Estimated income tax—individuals**. If you paid estimated tax for 2004, a 2005 Form 400-ES will be mailed to you in early 2005.

## Specific line instructions for Form ND-1

### Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

## Instructions for top of page 1, Form ND-1

### Social security numbers

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return.

### Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and you are filing a joint return, include your spouse's full name.

### Line A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

**Exception for joint filers with different states of residence**—If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the 2004 tax year, special filing procedures apply. This exception applies if:

- You were a full-year or part-year resident of North Dakota, and your spouse was a full-year nonresident of North Dakota; or
- You were a full-year resident of North Dakota and your spouse was a part-year resident of North Dakota.

If this exception applies, you must file a separate North Dakota return. Fill in the circle next to "Married filing separately." Then, you must obtain and complete **Schedule SF**. The instructions to Schedule SF explain how to complete your separate return.

## Line B - Residency status

For your residency status, fill in the circle next to:

- **Full-year resident**, if you were a resident of North Dakota for the entire 2004 tax year, or you meet the statutory 7-month rule.
- **Full-year nonresident**, if you were not a resident of North Dakota for any part of the 2004 tax year, and you do not meet the statutory 7-month rule.
- **Part-year resident**, if you were a resident of North Dakota for only part of the 2004 tax year.

For more information, see **Definition of resident** and **Statutory 7-month rule** on page 4.

## Line C - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time.

**Line D - Income source code**

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production .....	<b>1</b>
Retail, wholesale trade, and eating and drinking places .....	<b>2</b>
Federal, state, county, or city government service .....	<b>3</b>
Public or private education.....	<b>4</b>
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	<b>5</b>
Construction .....	<b>6</b>
Manufacturing.....	<b>7</b>
Transportation, communication, and public utilities.....	<b>8</b>
Exploration, development, and extraction of coal, oil, and natural gas .....	<b>9</b>
Banking, insurance, real estate, and other financial services.....	<b>10</b>
Military service.....	<b>11</b>
Retirement (Pensions, annuities, IRAs, etc.) ....	<b>12</b>

**Amended or extended return**

Fill in the circle next to "Amended" **only if** you are completing this return for the purpose of correcting a return you previously filed for the 2004 tax year. See **Correcting your return** on page 7 for more information.

Fill in the circle next to "Extension" **only if** you have an extension to file your North Dakota return. See **Extension of time to file** on page 6 for more information.

**Fiscal year filer only**

Your tax year for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. If you used a fiscal tax year for federal income tax purposes, enter in the boxes the beginning and ending dates of your fiscal tax year as shown on your federal return.

**Federal estimated tax requirement**

If you were required to pay estimated federal income tax for any part of the 2004 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

**Instructions for lines 1 through 36, Form ND-1****Line 1 - Federal taxable income**

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

**Line 2 - Lump-sum distribution**

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

**Line 3 - Loss from financial institution**

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and a loss is passed through to you (which is included in your federal adjusted gross income), you must enter the amount of the loss on this line. For more information, obtain the

*Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3. Attach a copy of the statement you received from the entity showing the amount of this adjustment.*

**Line 5 - U.S. obligation interest**

The following items may be entered on this line:

- Interest income from U.S. obligations.
- Interest income from securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund that is attributable to the fund's investment in U.S. obligations and securities specifically exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds.
- U.S. Treasury bonds, bills, and notes.
- Securities issued by the following agencies:  
Banks for cooperatives  
Commodity Credit Corporation  
Federal Deposit Insurance Corporation  
Federal Farm Credit System  
Federal Home Loan Banks  
Federal Intermediate Credit Banks  
Federal Land Banks  
Federal Savings & Loan Insurance Corporations  
Student Loan Marketing Association

**Do not** enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement. **Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest.**



**Line 6 - Net long-term capital gain exclusion**

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. Complete the worksheet on this page to calculate the amount to enter on this line.

**Line 7 - Native American's exempt income**

If you are an enrolled member of an Indian tribe that is located on a reservation in North Dakota, enter on this line the amount of income you derived from sources on that reservation while living on it. If you are an enrolled member of a tribe on a reservation that is located entirely outside North Dakota, do not make an entry on this line. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

**Line 8 - U.S. Railroad Retirement Board benefits**

Enter on this line unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board, but only if included in federal taxable income.

**Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable.)**

**Line 9 - Income from financial institution**

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and income is passed through to you (which is included in your federal adjusted gross income), enter the income on this line. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*. **Attach a copy of the statement you received from the entity showing the amount of this adjustment.**

**Line 10 - Renaissance zone income exemption**

If you qualified for the business or investment income exemption under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 1. **Attach Schedule RZ.**

**Line 11 - New or expanding business income exemption**

If you operate a business as a sole proprietorship and you were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. If you are a member of a partnership, S corporation, or other pass-through entity

that was granted this exemption, enter your share of the net business income from the entity that is eligible for the exemption. **Attach a statement showing the calculation of the exempt income.**

**Line 12 - National Guard or reserve member exclusion**

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were called to **federal** active duty service under Title 10, United States Code, enter the portion of your compensation received for that service. Compensation exempted from federal income tax is not eligible for this exclusion. Also, compensation received for attending annual training, basic military training, professional military education, or active duty that you volunteered for is not eligible for this exclusion. **Attach a copy of your orders placing you on federal active duty under Title 10, United States Code.**

**Line 13 - Servicemember Civil Relief Act adjustment**

If you were a full-year nonresident of North Dakota, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota, only the compensation for such service received while a nonresident of North Dakota may be entered on this line. If you are a full-year resident of North Dakota, do not make an entry on this line.

**Line 15 - Calculation of tax**

If you are a **full-year resident**, use the Tax Table on page 18 to calculate your tax.

If you are a **full-year nonresident** or a **part-year resident**, you must complete Schedule ND-1NR (in this booklet) to calculate your tax.

**Worksheet for calculating net long-term capital gain exclusion**

(for line 6 of Form ND-1)

**Capital gain distribution** — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter the gain from your 2004 Schedule D (Form 1040), line 15.  
If this amount is a loss or zero, stop here; you are not eligible for the exclusion..... **1**
2. Enter the amount from your 2004 Schedule D (Form 1040), line 16. If this amount is a loss or zero, stop here; you are not eligible for the exclusion..... **2**
3. Enter the smaller of line 1 or line 2..... **3**
4. Multiply line 3 by 30% (.30). This is your exclusion. Enter this amount on Form ND-1, line 6..... **4**



**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2004, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

**Schedule SF filers** — If you are required to complete Schedule SF, enter your tax from the applicable column of Schedule SF, Part 2, line 18. To see if this applies to you, see **Exception for joint filers with different states of residence under Line A—Filing status** on page 8.

### Line 17 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. See **Schedule ND-1CR** (in this booklet) for details. **Attach Schedule ND-1CR and a copy of the other state's return.**

### Line 18 - Family member care credit

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain **Schedule FC** for details. **Attach Schedule FC.**

### Worksheet for calculating credit for unused federal credit for prior year minimum tax (Line 21)

1. Enter the total of the amounts from the **2001** Federal Form 8801, lines 18 and 19, attributable to federal alternative minimum tax included in the federal income tax liability reported on Form 37-S for tax years prior to 2001. **However, do not include the unallowed credit for nonconventional source fuel or qualified electric vehicle** ..... **1**
2. Enter the total of the amounts from the **2001, 2002 and 2003** Federal Form 8801, line 25 ..... **2**
3. Remaining federal credit for North Dakota purposes (Subtract line 2 from line 1) If less than zero, enter -0- ..... **3**
4. Enter the amount from your **2004** Federal Form 8801, line 25 ..... **4**
5. Enter the smaller of line 3 or line 4 ..... **5**
6. Multiply line 5 by 14% (.14). ..... **6**
  - If a full-year resident, enter the amount from line 6 on Form ND-1, line 21.
  - If a full-year nonresident or part-year resident, multiply the amount on line 6 by the ratio from Schedule ND-1NR, line 20, and enter result on Form ND-1, line 21.

### Line 19 - Renaissance zone credit

If you qualified for a tax credit under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 6. **Attach Schedule RZ.**

### Line 20 - Ag commodity investment credit

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, complete the

worksheet on this page to calculate the credit. **Attach a copy of the investment reporting form.**

### Line 21 - Credit for unused federal credit for prior year minimum tax

If you completed a Federal Form 8801 for the 2004 tax year, and if there is a minimum tax credit reported on it that is attributable to tax years prior to 2001, you may be eligible for an income tax credit. Complete the worksheet on this page to calculate the credit.

### Worksheet for calculating ag commodity investment tax credit (Line 20)

Keep this worksheet for your records

1. Amount invested in qualified business during 2004 tax year (Note: If you are married filing separately and you made a joint investment with your spouse, enter one-half of the joint investment amount) ..... **1**
2. **Single, head of household, qualifying widow(er), or married filing separately filer:** Enter \$20,000.  
**Married filing jointly filer:** Enter total of (a) your separate investments up to \$20,000 and (b) your spouse's separate investments up to \$20,000 (Note: One-half of a joint investment belongs to each spouse.) ..... **2**
3. Enter smaller of line 1 or line 2 ..... **3**
4. Total credit: Multiply line 3 by 30% (.30) ..... **4**
5. Annual limitation: Multiply line 4 by 50% (.50) ..... **5**
6. Carryover of unused credit from prior year: For **each** year with an unused credit carried over to 2004, enter the smaller of (a) the unused credit or (b) 50% of the total credit calculated on that year's investments ..... **6**
7. Add lines 5 and 6 ..... **7**
8. Enter tax from Form ND-1, line 16 ..... **8**
9. Tax limitation: Multiply line 8 by 50% (.50) ..... **9**
10. Enter smaller of line 7 or line 9. This is your allowable credit for 2004 ..... **10**

### Line 22 - Seed capital investment credit

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5, complete the worksheet on this page to calculate the credit. **Attach a copy of the investment reporting form.**

### Line 24 - Withholding

Add the North Dakota income tax withholding amounts shown in box 17 of your Form W-2s. Include the withholding amount only if the state code in box 15 of the W-2 is "ND." Also include North Dakota income tax withholding shown on any Form 1099 that you received.

### Line 28 - Application of overpayment to 2005

If you have an overpayment on line 27, you may elect to apply part or all of it as an estimated payment toward your 2005 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

### Lines 29 and 30 - Voluntary contribution of overpayment

If you have an overpayment on line 27, you may make a voluntary contribution of part or all of your overpayment to the

### Sample check for direct deposit (lines 31a, 31b, and 31c)

<b>Mr. and Mrs. Taxpayer</b>		<b>9999</b>
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
<b>Pay to</b>		
<b>Order of</b> _____		\$ _____
		Dollars
Your Bank		
Anytown, ND USA 99999		
<b>Memo</b> _____		
: 123456789	12345678912345678	• 9999
<b>Routing number</b> (Line 31a)	<b>Account number</b> (Line 31b)	Do not include the check number as part of the account number.

Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

**Account number (line 31b)**—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. See sample check above.

### Lines 31a, 31b, and 31c - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete lines 31a, 31b, and 31c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

#### Please note:

- Do not use the number shown on a deposit slip for the routing or account numbers.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, your refund will be sent to you in the form of a paper check.

**Routing number (line 31a)**—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. See sample check above.

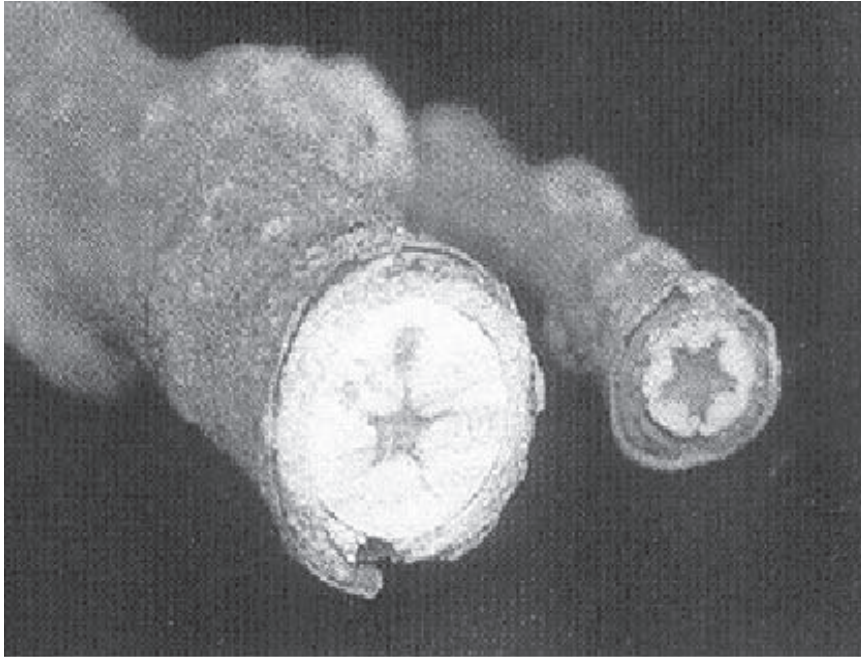
### Worksheet for calculating seed capital investment tax credit (Line 22)

Keep this worksheet for your records

1. Amount invested in qualified business during 2004 tax year. (Note: If you are married filing separately and you made a joint investment with your spouse, include one-half of the joint investment amount.) If the amount on this line is less than \$5,000, stop here—no credit is allowed. However, if you are married filing separately and the total of the investments made by you and your spouse is \$5,000 or more, go to line 2 ..... **1** \_\_\_\_\_
2. **Single, head of household, qualifying widow(er), or married filing separately filer:** Enter \$250,000.  
**Married filing jointly filer:** Enter total of (a) your separate investments up to \$250,000 and (b) your spouse's separate investments up to \$250,000 (Note: One-half of a joint investment belongs to each spouse.) ..... **2** \_\_\_\_\_
3. Enter smaller of line 1 or line 2 ..... **3** \_\_\_\_\_
4. Total credit: Multiply line 3 by 45% (.45) ..... **4** \_\_\_\_\_
5. Annual limitation: Divide line 4 by 3 ..... **5** \_\_\_\_\_
6. Carryover of unused credit from prior year: For a carryover from 2002 tax year, enter the smaller of (a) the unused credit or (b) 50% of the total credit on 2002 investments. For a carryover from 2003 tax year, enter the smaller of (a) the unused credit or (b) one-third of the total credit on 2003 investments ..... **6** \_\_\_\_\_
7. Add lines 5 and 6. This is your allowable credit for 2004 ..... **7** \_\_\_\_\_

## ✓ Please Support “Trees for North Dakota” ✓ Consider Contributing to the Income Tax Check-Off

Donations to the “Trees for North Dakota” trust fund help emphasize the role the cottonwoods played in the Lewis and Clark Expedition and raise awareness about the benefits these trees provide today.



### The Star in the Cottonwood Tree

Inside the cottonwood trunk and each branch is a star. According to Native American storyteller Mary Louise Defender Wilson,

*“A curious star hid in the cottonwood tree, so it could always be near the people on earth and listen to their beautiful music...the laughter and kind words they say to one another.”*

Makoche Recording Company and the North Dakota Council on the Arts have recorded traditional Dakotah stories told by Defender Wilson on an

enhanced compact disk entitled “My Relatives Say.” 1-800-637-6863; [www.makoche.com](http://www.makoche.com).

North Dakota’s cottonwood trees played a vital role in the success of the Lewis and Clark Expedition. The bicentennial provides an opportunity to emphasize their historic importance and to reintroduce the native cottonwood to the landscape. If trees could talk perhaps the 250-300 year-old giant cottonwood in Smith Grove would share this story...

*“I saw a curious sight in the fall of 1804, around October 14. There were strange men struggling in the mud and mosquitoes to drag a large boat up the river with ropes. Two small pirogues (boats) were following it. As they drew closer, I heard the men grumbling about the “Big Muddy” or “Misery River.” The Native Americans called it the Missouri River, and on its banks we cottonwoods have grown for centuries!*

(over)

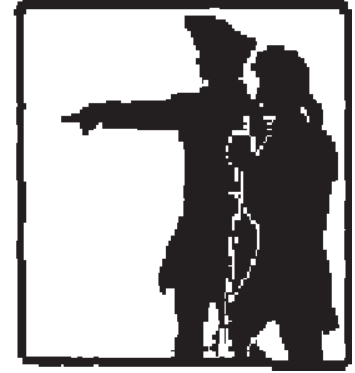




*It was under my branches this group met and camped with the friendly Hidatsa and Mandan people who lived in the earthlodges. The travelers soon built a fort of cottonwood to protect them from the harsh climate and cold winter winds.*

*The cottonwood forests provided the Native Americans and early American explorers with building materials for tools, lodges and forts. They offered places to hunt and fish for food.*

*Young branches and tender bark provided feed for the horses and medicine for the people. Some of my branches were used for the fires that kept them warm and cooked their food*



*I was there when the Native Americans showed Lewis and Clark how to make dugout canoes from the cottonwoods, but I was too small at the time for them to use. The canoes they made were much easier to navigate and portage than the bulky keelboat. When they headed West, thirty-one men, plus Sacagawea and her son, Jean Baptiste, left in two piroques and six dugout canoes!*

*They were gone so long, I had a notion they were dead. But, I saw them briefly again on August 17, 1806. Their journey to trace the Missouri River to its source and find the Pacific Ocean was accomplished. In my opinion, the cottonwoods contributed more to the success of the Expedition than any other tree!"*

Today, only 66 miles of the native cottonwood forests remain along the Missouri River. A small grove of cottonwoods 250-350 years old, that Lewis and Clark camped near, still remain at Smith Grove Wildlife Management Area south of Washburn. These gigantic trees have been accepted into the "National Register of Historic Trees" and connect 21<sup>st</sup> Century Americans to the 19<sup>th</sup> Century Lewis and Clark Expedition via the living bridge of ancient trees.

***To contribute, consult your tax preparer or enter a voluntary contribution on the 2004 North Dakota Individual Income Tax Return. On Form ND-1, look for Line 30 on an overpayment return and Line 34 on a tax due return. On Form ND-2, use Line 19 on an overpayment return and Line 23 on a tax due return.***



**For more information contact:  
NORTH DAKOTA FOREST SERVICE  
307 First Street East  
Bottineau ND 58318-1100  
Tel: (701) 228-5422 Fax: (701) 228-5448  
[www.state.nd.us/forest](http://www.state.nd.us/forest)**



### Lines 33 and 34 - *Voluntary contribution*

If you have a tax due on line 32, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

### Line 35 - *Balance due*

The balance due (including the amount, if any, from line 36) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see **Penalty and interest** on page 7.

**Pay by credit card.** You may also pay your balance due using your credit card. To do so, go to Link2Gov Corporation's web site at [www.ndtaxpayment.com](http://www.ndtaxpayment.com) or call them toll-free at 1-888-ND-TAXES (1-888-638-2937). See page 3 for more information.

### Line 36 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2004, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the **2004 Form 400-UT**. An amount on this line will reduce your refund or increase your balance due. If lines 27 and 32 are zero, and the amount on line 36 is at least \$5.00, you must pay this amount with your return. **If you enter an amount on this line, attach the 2004 Form 400-UT.**

## Your electronic options *for fast results!*



### Electronic filing option (E-file)

#### One-Stop Filing!

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

#### 1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your federal and North Dakota returns. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

#### 2. Off-the-shelf software

With a computer, Internet access, and the right software, you can file your federal and North Dakota returns yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

#### 3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our Web site at: [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com). Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

***If you haven't tried E-file yet, you are encouraged to give it a try.***

***Join the almost 130,000 North Dakota taxpayers now using E-file to file their North Dakota returns.***

### You may be eligible for **FREE E-file!**

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our Web site at:

**[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).** Click on **Individual Income**, then **Electronic Filing** in the drop-down list.



### Direct deposit = ***faster refunds!***

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 31 of Form ND-1 on page 12.

# How to fill out the Form ND-1

The Form ND-1 and its supplemental schedules – ND-1CR, ND-1NR, and ND-1FA – are designed to be processed faster and more accurately by our computer system. This system takes a picture of your return, processes the data on it, and stores it electronically rather than in a paper format.

The special features you see on the form allow more efficient processing of the return. The barcode at the top identifies the form while the boxes guide you in making handwritten entries. This enables our equipment to read your return more accurately and allows us to process it faster than ever before.

Please take a moment to read the special instructions on this page that explain how to fill in Form ND-1 to increase the readability of the entries.

Form North Dakota Office of State Tax Commissioner

**ND-1 Individual income tax return 2004**

Please type or print in black or blue ink. Enter one letter or number in each box. Fill in circles completely.

Your social security number: 1 2 3 - 4 5 - 6 7 8 9      Spouse's social security number: 9 8 7 - 6 5 - 4 3 2 1

Your name (First, MI, Last name): JOHN P. DOE  
 If joint return, spouse's name (First, MI, Last name): JANE M. DOE

Mailing address: 123 EVERYWHERE STREET  
 City: ANYTOWN      State: ND      Zip code: 58999

A. Filing status used on federal return: (Fill in only one)  
☐ 1. Single      ☐ 2. Married filing jointly      ☐ 3. Married filing separately      ☐ 4. Head of household      ☐ 5. Qualifying widow(er) with dependent child

Spouse's name: \_\_\_\_\_

B. Residency status: (Fill in only one)  
☐ 1. Full-year resident      ☐ 2. Full-year nonresident      ☐ 3. Part-year resident

C. School district code (See page 17): 1 2 - 3 4 5

D. Income source code (See page 9): 1 2

E. Federal adjusted gross income from line 36 of Form 1040, line 21 of Form 1040A, line 4 of Form 1040EZ, or line I of TeleFile Tax Record: (SX) \$ 6,543,211.00

1. Federal taxable income from line 42 of Form 1040, line 27 of Form 1040A, line 6 of Form 1040EZ, or line K of TeleFile Tax Record (If zero, see page 9 of instructions): (SS) \$ 6,390,751.00

Fill in only if applicable: ☐ Amended (See page 9)      ☐ Extension

Fiscal year filer ONLY: (See page 9)  
 Enter fiscal year beginning date: Month / Day / Year  
 Enter fiscal year ending date: Month / Day / Year

Were you required to pay estimated federal income tax for 2004? (See page 9) ☐ Yes      ☒ No

Dept. use only: Composite return ☐ (CF)

## Complete Form ND-1 as follows:

- 1 Type or print all letters and dollar amounts within the boxes and spaces provided. Use blue or black ink only.
- 2 If you fill in the return by hand, use UPPERCASE letters and write your numbers and letters like this:

1 2 3 4 5 6 7 8 9 0      A B C D E

- 3 Carefully enter the money amounts so that the dollar amount ends in the box immediately to the left of the decimal point and the cents amount starts in the box immediately to the right of the decimal point. If you choose to round your numbers to the whole dollar, enter zeros in the cents boxes.
- 4 To show a negative number, enter a minus sign (-) in the box immediately to the left of the dollar amount.
- 5 Fill in all appropriate circles completely as shown:  
 Correct: ☒      Incorrect: ☐ or ☐
- 6 Print neatly within the boxes so our equipment correctly reads your information and amounts.
- 7 Enter only one number or letter in each box.

## Please note the following "Don'ts":

- **Don't** use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols (except a minus sign if a negative number). We have already printed the appropriate commas and the decimal points to assist you.
- **Don't** use a pencil.
- **Don't** use a "whiteout" correction fluid.
- **Don't** use dashes or other symbols to indicate that you do not have an entry. If a line does not apply to you, leave it blank.
- **Don't** use a slash through the "0" (Ø) or "7" (7) – the scanner may read it as an "8".

## School district codes

- If you were a **full-year resident** or **part-year resident** of North Dakota, find the code number for the school district in which you resided during the 2004 tax year. Enter the number in the boxes on line C of Form ND-1.
- If you were a **full-year nonresident**, enter the code number 54-000 in the boxes on line C of Form ND-1.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.
Adams ND	Adams 128	50-128	Gwinner ND	N Sargent 3	41-003	Oberon ND	Oberon 16	03-016
Alexander ND	Alexander 2	27-002	Hague ND	Bakker 10	15-010	Page ND	Page 80	09-080
Almont ND	Sims 8	30-008	Halliday ND	Halliday 19	13-019	Park River ND	Park River 78	50-078
Amidon ND	Central Elem. 32	44-032		Twin Buttes 37	13-037	Parshall ND	Parshall 3	31-003
Anamoose ND	Anamoose 14	25-014	Hankinson ND	Hankinson 8	39-008	Pembina ND	Pembina 1	34-001
Ashley ND	Ashley 9	26-009	Harvey ND	Harvey 38	52-038	Pettibone ND	Pettibone-Tuttle 11	22-011
Baldwin ND	Baldwin 29	08-029	Hatton ND	Hatton 7	49-007	Pingree ND	Pingree-Buchanan 10	47-010
Beach ND	Beach 3	17-003	Hazelton ND	Haz-Mof-Brad 6	15-006	Pollock SD	Union 12	15-012
Belcourt ND	Belcourt 7	40-007	Hazen ND	Hazen 3	29-003	Powers Lake ND	Powers Lake 27	07-027
Belfield ND	Belfield 13	45-013	Hebron ND	Hebron 13	30-013	Ray ND	Nesson 2	53-002
Berthold ND	Lewis and Clark 161	51-161	Hettinger ND	Hettinger 13	01-013	Rhame ND	Rhame 17	06-017
Beulah ND	Beulah 27	29-027	Hillsboro ND	Hillsboro 9	49-009	Richardton ND	Richardton-Taylor 34	45-034
Binford ND	Midkota 7	20-007	Hoople ND	Valley 12	34-012	Robinson ND	Robinson 14	22-014
Bisbee ND	Bisbee-Egeland 2	48-002	Hope ND	Hope 10	46-010	Rock Lake ND	N Central 28	48-028
Bismarck ND	Bismarck 1	08-001	Hunter ND	Northern Cass 97	09-097	Rogers ND	N Central 65	02-065
	Naughton 25	08-025	Hurdsfield ND	Pleasant Valley 35	52-035	Rolette ND	Rolette 29	40-029
	Apple Creek 39	08-039	Inkster ND	Midway 128	18-128	Rolla ND	Mt. Pleasant 4	40-004
	Manning 45	08-045	Jamestown ND	Jamestown 1	47-001	Roseglen ND	White Shield 85	28-085
Bottineau ND	Bottineau 1	05-001	Kenmare ND	Kenmare 28	51-028	Rugby ND	Rugby 5	35-005
Bowbells ND	Bowbells 14	07-014	Kensal ND	Kensal 19	47-019	Sawyer ND	Sawyer 16	51-016
Bowman ND	Bowman 1	06-001	Killdeer ND	Killdeer 16	13-016	Scranton ND	Scranton 33	06-033
	Sheets 14	44-014	Kindred ND	Kindred 2	09-002	Selfridge ND	Selfridge 8	43-008
Buxton ND	Central Valley 3	49-003	Kulm ND	Kulm 7	23-007	Sheldon ND	Sheldon 2	37-002
Calvin ND	Border Central 14	10-014	Lakota ND	Lakota 66	32-066	Sheyenne ND	Sheyenne 12	14-012
Cando ND	Southern 8	48-008	LaMoure ND	LaMoure 8	23-008	Sidney MT	Earl 18	27-018
Carrington ND	Carrington 10	16-010	Langdon ND	Langdon 23	10-023		Bowline Butte 19	27-019
Carson ND	Roosevelt 18	19-018	Lankin ND	Lankin 39	50-039	Solen ND	Solen 3	43-003
Cartwright ND	Horse Creek 32	27-032	Larimore ND	Larimore 44	18-044	South Heart ND	South Heart 9	45-009
Casselman ND	Central Cass 17	09-017	Leeds ND	Leeds 6	03-006	Spiritwood ND	Spiritwood 26	47-026
Cavalier ND	Cavalier 6	34-006	Lidgerwood ND	Lidgerwood 28	39-028	St. Anthony ND	Little Heart 4	30-004
Center ND	Center-Stanton 1	33-001	Lignite ND	Burke Central 36	07-036	St. John ND	St. John 3	40-003
Colfax ND	Richland 44	39-044	Linton ND	Linton 36	15-036	St. Thomas ND	St. Thomas 43	34-043
Cooperstown ND	Griggs County		Lisbon ND	Lisbon 19	37-019	Stanley ND	Stanley 2	31-002
	Central 18	20-018	Maddock ND	Maddock 9	03-009	Starkweather ND	Starkweather 44	36-044
Crosby ND	Divide County 1	12-001	Mandan ND	Mandan 1	30-001	Steele ND	Steele-Dawson 26	22-026
Des Lacs ND	United 7	51-007		Sweet Briar 17	30-017	Sterling ND	Sterling 35	08-035
Devils Lake ND	Devils Lake 1	36-001	Mandaree ND	Mandaree 36	27-036	Strasburg ND	Strasburg 15	15-015
Dickinson ND	Dickinson 1	45-001	Mantador ND	Mantador 5	39-005	Surrey ND	Surrey 41	51-041
Dodge ND	Dodge 8	13-008	Manvel ND	Manvel 125	18-125	Sykeston ND	Sykes 39	52-039
Drake ND	Drake 57	25-057	Mapleton ND	Mapleton 7	09-007	Tappen ND	Tappen 28	22-028
Drayton ND	Drayton 19	34-019	Marion ND	Litchville-Marion 46	02-046	Thompson ND	Thompson 61	18-061
Dunseith ND	Dunseith 1	40-001	Marmarth ND	Marmarth 12	44-012	Tioga ND	Tioga 15	53-015
Edgeley ND	Edgeley 3	23-003	Max ND	Max 50	28-050	Tower City ND	Maple Valley 4	09-004
Edinburg ND	Edinburg 106	50-106	Mayville ND	May Port CG 14	49-014	Towner ND	TGU 60	25-060
Edmore ND	Edmore 2	36-002	McClusky ND	McClusky 19	42-019	Trenton ND	Eight Mile 6	53-006
Elgin ND	Elgin-New Leipzig 49	19-049	McVillie ND	Dakota Prairie 1	32-001	Turtle Lake ND	Turtle Lake-	
Ellendale ND	Ellendale 40	11-040	Medina ND	Medina 3	47-003		Mercer 72	28-072
Emerado ND	Emerado 127	18-127	Medora ND	Billings Co. 1	04-001	Tuttle ND	Tuttle-Pettibone 20	22-020
Enderlin ND	Enderlin 22	37-022	Menoken ND	Menoken 33	08-033	Underwood ND	Underwood 8	28-008
Fairmount ND	Fairmount 18	39-018	Milnor ND	Milnor 2	41-002	Valley City ND	Valley City 2	02-002
Fairview MT	Yellowstone 14	27-014	Minnewaukan ND	Minnewaukan 5	03-005	Velva ND	Velva 1	25-001
Fargo ND	Fargo 1	09-001	Minot ND	Minot 1	51-001	Verona ND	Verona 11	23-011
Fessenden ND	Fessenden-Bowden 25	52-025		Nedrose 4	51-004	Wahpeton ND	Wahpeton 37	39-037
Finley ND	Finley Sharon 19	46-019		Bell 10	51-010	Walhalla ND	Walhalla 27	34-027
Flasher ND	Flasher 39	30-039		Eureka 19	51-019	Warwick ND	Warwick 29	03-029
Fordville ND	Fordville 79	50-079		S Prairie 70	51-070	Washburn ND	Washburn 4	28-004
Forman ND	Sargent Central 6	41-006		Air Force Base 160	51-160	Watford City ND	McKenzie Co 1	27-001
Ft. Ransom ND	Ft. Ransom 6	37-006	Minto ND	Minto 20	50-020	West Fargo ND	West Fargo 6	09-006
Ft. Totten ND	Ft. Totten 30	03-030	Mohall ND	Mohall-Lansford		Westhope ND	Westhope 17	05-017
Ft. Yates ND	Ft. Yates 4	43-004		-Sherwood 1	38-001	Wildrose ND	Wildrose-Alamo 91	53-091
Gackle ND	Gackle-Streeter 56	24-056	Montpelier ND	Montpelier 14	47-014	Williston ND	Williston 1	53-001
Garrison ND	Garrison 51	28-051	Mott ND	Mott-Regent 1	21-001		New 8	53-008
Glen Ullin ND	Glen Ullin 48	30-048	Munich ND	Munich 19	10-019	Wilton ND	Montefiore 1	28-001
Glenburn ND	Glenburn 26	38-026	Napoleon ND	Napoleon 2	24-002	Wimbledon ND	Wimbledon-	
Golden Valley ND	Golden Valley 20	29-020	Neche ND	Neche 55	34-055		Courtenay 82	02-082
Golva ND	Lone Tree 6	17-006	New England ND	New England 9	21-009	Wing ND	Wing 28	08-028
Goodrich ND	Goodrich 16	42-016	New Rockford ND	New Rockford 1	14-001	Wishek ND	Wishek 19	26-019
Grafton ND	Grafton 3	50-003	New Salem ND	New Salem 7	30-007	Wolford ND	Wolford 2	35-001
	Nash 51	50-051	New Town ND	New Town 1	31-001	Wyndmere ND	Wyndmere 42	39-042
Grand Forks ND	Grand Forks 1	18-001	Newburg ND	Newburg-United 54	05-054	Zeeland ND	Zeeland 4	26-004
	Air Force Base 140	18-140	Northwood ND	Northwood 129	18-129			
Grenora ND	Grenora 99	53-099	Oakes ND	Oakes 41	11-041			

# 2004 Tax Table

You must use this table if your North Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 30.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 14 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 15 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 21, instead of Form ND-1, line 15.)

**Sample Table**

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
25,200	25,250	530	530	547	530
25,250	25,300	531	531	549	531
25,300	25,350	532	532	551	532
25,350	25,400	533	533	553	533

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>					
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	63	63	63	63
250	275	6	6	6	6	1,625	1,650	34	34	34	34	<b>3,000</b>					
275	300	6	6	6	6	1,650	1,675	35	35	35	35	3,000	3,050	64	64	64	64
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,050	3,100	65	65	65	65
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,100	3,150	66	66	66	66
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,150	3,200	67	67	67	67
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,200	3,250	68	68	68	68
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,250	3,300	69	69	69	69
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,300	3,350	70	70	70	70
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,350	3,400	71	71	71	71
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,400	3,450	72	72	72	72
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,450	3,500	73	73	73	73
525	550	11	11	11	11	1,900	1,925	41	41	41	41	3,500	3,550	74	74	74	74
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,550	3,600	75	75	75	75
575	600	12	12	12	12	1,950	1,975	42	42	42	42	3,600	3,650	76	76	76	76
600	625	13	13	13	13	1,975	2,000					3,650	3,700	77	77	77	77
625	650	13	13	13	13	<b>2,000</b>						3,700	3,750	78	78	78	78
650	675	14	14	14	14	2,000	2,025	42	42	42	42	3,750	3,800	79	79	79	79
675	700	14	14	14	14	2,025	2,050	43	43	43	43	3,800	3,850	80	80	80	80
700	725	15	15	15	15	2,050	2,075	43	43	43	43	3,850	3,900	81	81	81	81
725	750	15	15	15	15	2,075	2,100	44	44	44	44	3,900	3,950	82	82	82	82
750	775	16	16	16	16	2,100	2,125	44	44	44	44	3,950	4,000	83	83	83	83
775	800	17	17	17	17	2,125	2,150	45	45	45	45	<b>4,000</b>					
800	825	17	17	17	17	2,150	2,175	45	45	45	45	4,000	4,050	85	85	85	85
825	850	18	18	18	18	2,175	2,200	46	46	46	46	4,050	4,100	86	86	86	86
850	875	18	18	18	18	2,200	2,225	46	46	46	46	4,100	4,150	87	87	87	87
875	900	19	19	19	19	2,225	2,250	47	47	47	47	4,150	4,200	88	88	88	88
900	925	19	19	19	19	2,250	2,275	48	48	48	48	4,200	4,250	89	89	89	89
925	950	20	20	20	20	2,275	2,300	48	48	48	48	4,250	4,300	90	90	90	90
950	975	20	20	20	20	2,300	2,325	49	49	49	49	4,300	4,350	91	91	91	91
975	1,000	21	21	21	21	2,325	2,350	49	49	49	49	4,350	4,400	92	92	92	92
<b>1,000</b>						2,350	2,375	50	50	50	50	4,400	4,450	93	93	93	93
1,000	1,025	21	21	21	21	2,375	2,400	50	50	50	50	4,450	4,500	94	94	94	94
1,025	1,050	22	22	22	22	2,400	2,425	51	51	51	51	4,500	4,550	95	95	95	95
1,050	1,075	22	22	22	22	2,425	2,450	51	51	51	51	4,550	4,600	96	96	96	96
1,075	1,100	23	23	23	23	2,450	2,475	52	52	52	52	4,600	4,650	97	97	97	97
1,100	1,125	23	23	23	23	2,475	2,500	52	52	52	52	4,650	4,700	98	98	98	98
1,125	1,150	24	24	24	24	2,500	2,525	53	53	53	53	4,700	4,750	99	99	99	99
1,150	1,175	24	24	24	24	2,525	2,550	53	53	53	53	4,750	4,800	100	100	100	100
1,175	1,200	25	25	25	25	2,550	2,575	54	54	54	54	4,800	4,850	101	101	101	101
1,200	1,225	25	25	25	25	2,575	2,600	54	54	54	54	4,850	4,900	102	102	102	102
1,225	1,250	26	26	26	26	2,600	2,625	55	55	55	55	4,900	4,950	103	103	103	103
1,250	1,275	27	27	27	27	2,625	2,650	55	55	55	55	4,950	5,000	104	104	104	104
1,275	1,300	27	27	27	27	2,650	2,675	56	56	56	56						
1,300	1,325	28	28	28	28	2,675	2,700	56	56	56	56						

\*If a Qualifying widow(er), use the Married filing jointly column.



## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,050	5,100	107	107	107	107	8,050	8,100	170	170	170	170	11,050	11,100	233	233	233	233
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,100	11,150	234	234	234	234
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,150	11,200	235	235	235	235
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,200	11,250	236	236	236	236
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,250	11,300	237	237	237	237
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,300	11,350	238	238	238	238
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,350	11,400	239	239	239	239
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,400	11,450	240	240	240	240
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,450	11,500	241	241	241	241
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,500	11,550	242	242	242	242
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,550	11,600	243	243	243	243
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,600	11,650	244	244	244	244
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,650	11,700	245	245	245	245
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,700	11,750	246	246	246	246
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,750	11,800	247	247	247	247
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,800	11,850	248	248	248	248
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,850	11,900	249	249	249	249
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,900	11,950	250	250	250	250
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193							

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	295	295	295	295	17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296	17,050	17,100	359	359	359	359	20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317	18,050	18,100	380	380	380	380	21,050	21,100	443	443	443	443

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	579	547	29,000	29,050	610	610	696	610
23,050	23,100	485	485	485	485	26,050	26,100	548	548	581	548	29,050	29,100	611	611	698	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	583	549	29,100	29,150	613	612	700	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	585	550	29,150	29,200	615	613	702	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	587	551	29,200	29,250	617	614	704	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	589	552	29,250	29,300	619	615	706	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	591	553	29,300	29,350	621	616	708	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	593	554	29,350	29,400	623	617	710	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	595	555	29,400	29,450	625	618	712	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	596	556	29,450	29,500	627	619	714	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	598	557	29,500	29,550	629	620	716	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	600	558	29,550	29,600	631	621	718	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	602	559	29,600	29,650	633	622	720	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	604	560	29,650	29,700	635	623	722	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	606	561	29,700	29,750	637	624	724	624
23,750	23,800	499	499	499	499	26,750	26,800	562	562	608	562	29,750	29,800	638	625	726	625
23,800	23,850	500	500	500	500	26,800	26,850	563	563	610	563	29,800	29,850	640	626	728	626
23,850	23,900	501	501	501	501	26,850	26,900	564	564	612	564	29,850	29,900	642	627	730	627
23,900	23,950	502	502	502	502	26,900	26,950	565	565	614	565	29,900	29,950	644	628	732	628
23,950	24,000	503	503	503	503	26,950	27,000	566	566	616	566	29,950	30,000	646	629	734	629
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	505	505	505	505	27,000	27,050	568	568	618	568	30,000	30,050	648	631	736	631
24,050	24,100	506	506	506	506	27,050	27,100	569	569	620	569	30,050	30,100	650	632	738	632
24,100	24,150	507	507	507	507	27,100	27,150	570	570	622	570	30,100	30,150	652	633	740	633
24,150	24,200	508	508	508	508	27,150	27,200	571	571	624	571	30,150	30,200	654	634	742	634
24,200	24,250	509	509	509	509	27,200	27,250	572	572	626	572	30,200	30,250	656	635	743	635
24,250	24,300	510	510	510	510	27,250	27,300	573	573	628	573	30,250	30,300	658	636	745	636
24,300	24,350	511	511	512	511	27,300	27,350	574	574	630	574	30,300	30,350	660	637	747	637
24,350	24,400	512	512	514	512	27,350	27,400	575	575	632	575	30,350	30,400	662	638	749	638
24,400	24,450	513	513	516	513	27,400	27,450	576	576	634	576	30,400	30,450	664	639	751	639
24,450	24,500	514	514	518	514	27,450	27,500	577	577	636	577	30,450	30,500	666	640	753	640
24,500	24,550	515	515	520	515	27,500	27,550	578	578	638	578	30,500	30,550	668	641	755	641
24,550	24,600	516	516	522	516	27,550	27,600	579	579	640	579	30,550	30,600	670	642	757	642
24,600	24,650	517	517	524	517	27,600	27,650	580	580	642	580	30,600	30,650	672	643	759	643
24,650	24,700	518	518	526	518	27,650	27,700	581	581	644	581	30,650	30,700	674	644	761	644
24,700	24,750	519	519	528	519	27,700	27,750	582	582	645	582	30,700	30,750	676	645	763	645
24,750	24,800	520	520	530	520	27,750	27,800	583	583	647	583	30,750	30,800	678	646	765	646
24,800	24,850	521	521	532	521	27,800	27,850	584	584	649	584	30,800	30,850	680	647	767	647
24,850	24,900	522	522	534	522	27,850	27,900	585	585	651	585	30,850	30,900	682	648	769	648
24,900	24,950	523	523	536	523	27,900	27,950	586	586	653	586	30,900	30,950	684	649	771	649
24,950	25,000	524	524	538	524	27,950	28,000	587	587	655	587	30,950	31,000	686	650	773	650
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	526	526	540	526	28,000	28,050	589	589	657	589	31,000	31,050	687	652	775	652
25,050	25,100	527	527	542	527	28,050	28,100	590	590	659	590	31,050	31,100	689	653	777	653
25,100	25,150	528	528	544	528	28,100	28,150	591	591	661	591	31,100	31,150	691	654	779	654
25,150	25,200	529	529	546	529	28,150	28,200	592	592	663	592	31,150	31,200	693	655	781	655
25,200	25,250	530	530	547	530	28,200	28,250	593	593	665	593	31,200	31,250	695	656	783	656
25,250	25,300	531	531	549	531	28,250	28,300	594	594	667	594	31,250	31,300	697	657	785	657
25,300	25,350	532	532	551	532	28,300	28,350	595	595	669	595	31,300	31,350	699	658	787	658
25,350	25,400	533	533	553	533	28,350	28,400	596	596	671	596	31,350	31,400	701	659	789	659
25,400	25,450	534	534	555	534	28,400	28,450	597	597	673	597	31,400	31,450	703	660	791	660
25,450	25,500	535	535	557	535	28,450	28,500	598	598	675	598	31,450	31,500	705	661	792	661
25,500	25,550	536	536	559	536	28,500	28,550	599	599	677	599	31,500	31,550	707	662	794	662
25,550	25,600	537	537	561	537	28,550	28,600	600	600	679	600	31,550	31,600	709	663	796	663
25,600	25,650	538	538	563	538	28,600	28,650	601	601	681	601	31,600	31,650	711	664	798	664
25,650	25,700	539	539	565	539	28,650	28,700	602	602	683	602	31,650	31,700	713	665	800	665
25,700	25,750	540	540	567	540	28,700	28,750	603	603	685	603	31,700	31,750	715	666	802	666
25,750	25,800	541	541	569	541	28,750	28,800	604	604	687	604	31,750	31,800	717	667	804	667
25,800	25,850	542	542	571	542	28,800	28,850	605	605	689	605	31,800	31,850	719	668	806	668
25,850	25,900	543	543	573	543	28,850	28,900	606	606	691	606	31,850	31,900	721	669	808	669
25,900	25,950	544	544	575	544	28,900	28,950	607	607	693	607	31,900	31,950	723	670	810	670
25,950	26,000	545	545	577	545	28,950	29,000	608	608	694	608	31,950	32,000	725	671	812	671

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
32,000						35,000						38,000					
32,000	32,050	727	673	814	673	35,000	35,050	844	736	932	736	38,000	38,050	962	799	1,049	799
32,050	32,100	729	674	816	674	35,050	35,100	846	737	934	737	38,050	38,100	964	800	1,051	800
32,100	32,150	731	675	818	675	35,100	35,150	848	738	936	738	38,100	38,150	966	801	1,053	801
32,150	32,200	733	676	820	676	35,150	35,200	850	739	938	739	38,150	38,200	968	802	1,055	802
32,200	32,250	735	677	822	677	35,200	35,250	852	740	939	740	38,200	38,250	970	803	1,057	803
32,250	32,300	736	678	824	678	35,250	35,300	854	741	941	741	38,250	38,300	972	804	1,059	804
32,300	32,350	738	679	826	679	35,300	35,350	856	742	943	742	38,300	38,350	974	805	1,061	805
32,350	32,400	740	680	828	680	35,350	35,400	858	743	945	743	38,350	38,400	976	806	1,063	806
32,400	32,450	742	681	830	681	35,400	35,450	860	744	947	744	38,400	38,450	978	807	1,065	807
32,450	32,500	744	682	832	682	35,450	35,500	862	745	949	745	38,450	38,500	980	808	1,067	808
32,500	32,550	746	683	834	683	35,500	35,550	864	746	951	746	38,500	38,550	981	809	1,069	809
32,550	32,600	748	684	836	684	35,550	35,600	866	747	953	747	38,550	38,600	983	810	1,071	810
32,600	32,650	750	685	838	685	35,600	35,650	868	748	955	748	38,600	38,650	985	811	1,073	811
32,650	32,700	752	686	840	686	35,650	35,700	870	749	957	749	38,650	38,700	987	812	1,075	812
32,700	32,750	754	687	841	687	35,700	35,750	872	750	959	750	38,700	38,750	989	813	1,077	813
32,750	32,800	756	688	843	688	35,750	35,800	874	751	961	751	38,750	38,800	991	814	1,079	814
32,800	32,850	758	689	845	689	35,800	35,850	876	752	963	752	38,800	38,850	993	815	1,081	815
32,850	32,900	760	690	847	690	35,850	35,900	878	753	965	753	38,850	38,900	995	816	1,083	816
32,900	32,950	762	691	849	691	35,900	35,950	880	754	967	754	38,900	38,950	997	817	1,085	818
32,950	33,000	764	692	851	692	35,950	36,000	882	755	969	755	38,950	39,000	999	818	1	



## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,079	862	1,167	900	44,000	44,050	1,197	925	1,284	1,018	47,000	47,050	1,315	988	1,402	1,135
41,050	41,100	1,081	863	1,169	902	44,050	44,100	1,199	926	1,286	1,020	47,050	47,100	1,317	989	1,404	1,137
41,100	41,150	1,083	864	1,171	904	44,100	44,150	1,201	927	1,288	1,022	47,100	47,150	1,319	990	1,406	1,139
41,150	41,200	1,085	865	1,173	906	44,150	44,200	1,203	928	1,290	1,024	47,150	47,200	1,321	991	1,408	1,141
41,200	41,250	1,087	866	1,175	908	44,200	44,250	1,205	929	1,292	1,026	47,200	47,250	1,323	992	1,410	1,143
41,250	41,300	1,089	867	1,177	910	44,250	44,300	1,207	930	1,294	1,028	47,250	47,300	1,324	993	1,412	1,145
41,300	41,350	1,091	868	1,179	912	44,300	44,350	1,209	931	1,296	1,030	47,300	47,350	1,326	994	1,414	1,147
41,350	41,400	1,093	869	1,181	914	44,350	44,400	1,211	932	1,298	1,032	47,350	47,400	1,328	995	1,416	1,149
41,400	41,450	1,095	870	1,183	916	44,400	44,450	1,213	933	1,300	1,033	47,400	47,450	1,330	996	1,418	1,151
41,450	41,500	1,097	871	1,184	918	44,450	44,500	1,215	934	1,302	1,035	47,450	47,500	1,332	997	1,420	1,153
41,500	41,550	1,099	872	1,186	920	44,500	44,550	1,217	935	1,304	1,037	47,500	47,550	1,334	998	1,422	1,155
41,550	41,600	1,101	873	1,188	922	44,550	44,600	1,219	936	1,306	1,039	47,550	47,600	1,336	999	1,424	1,157
41,600	41,650	1,103	874	1,190	924	44,600	44,650	1,221	937	1,308	1,041	47,600	47,650	1,338	1,000	1,426	1,159
41,650	41,700	1,105	875	1,192	926	44,650	44,700	1,223	938	1,310	1,043	47,650	47,700	1,340	1,001	1,428	1,161
41,700	41,750	1,107	876	1,194	928	44,700	44,750	1,225	939	1,312	1,045	47,700	47,750	1,342	1,002	1,429	1,163
41,750	41,800	1,109	877	1,196	930	44,750	44,800	1,226	940	1,314	1,047	47,750	47,800	1,344	1,003	1,431	1,165
41,800	41,850	1,111	878	1,198	932	44,800	44,850	1,228	941	1,316	1,049	47,800	47,850	1,346	1,004	1,433	1,167
41,850	41,900	1,113	879	1,200	934	44,850	44,900	1,230	942	1,318	1,051	47,850	47,900	1,348	1,005	1,435	1,169
41,900	41,950	1,115	880	1,202	935	44,900	44,950	1,232	943	1,320	1,053	47,900	47,950	1,350	1,006	1,437	1,171
41,950	42,000	1,117	881	1,204	937	44,950	45,000	1,234	944	1,322	1,055	47,950	48,000	1,352	1,007	1,439	1,173
42,000						45,000						48,000					
42,000	42,050	1,119	883	1,206	939	45,000	45,050	1,236	946	1,324	1,057	48,000	48,050	1,354	1,009	1,441	1,175
42,050	42,100	1,121	884	1,208	941	45,050	45,100	1,238	947	1,326	1,059	48,050	48,100	1,356	1,010	1,443	1,177
42,100	42,150	1,123	885	1,210	943	45,100	45,150	1,240	948	1,328	1,061	48,100	48,150	1,358	1,011	1,445	1,179
42,150	42,200	1,125	886	1,212	945	45,150	45,200	1,242	949	1,330	1,063	48,150	48,200	1,360	1,012	1,447	1,180
42,200	42,250	1,127	887	1,214	947	45,200	45,250	1,244	950	1,331	1,065	48,200	48,250	1,362	1,013	1,449	1,182
42,250	42,300	1,128	888	1,216	949	45,250	45,300	1,246	951	1,333	1,067	48,250	48,300	1,364	1,014	1,451	1,184
42,300	42,350	1,130	889	1,218	951	45,300	45,350	1,248	952	1,335	1,069	48,300	48,350	1,366	1,015	1,453	1,186
42,350	42,400	1,132	890	1,220	953	45,350	45,400	1,250	953	1,337	1,071	48,350	48,400	1,368	1,016	1,455	1,188
42,400	42,450	1,134	891	1,222	955	45,400	45,450	1,252	954	1,339	1,073	48,400	48,450	1,370	1,017	1,457	1,190
42,450	42,500	1,136	892	1,224	957	45,450	45,500	1,254	955	1,341	1,075	48,450	48,500	1,372	1,018	1,459	1,192
42,500	42,550	1,138	893	1,226	959	45,500	45,550	1,256	956	1,343	1,077	48,500	48,550	1,373	1,019	1,461	1,194
42,550	42,600	1,140	894	1,228	961	45,550	45,600	1,258	957	1,345	1,079	48,550	48,600	1,375	1,021	1,463	1,196
42,600	42,650	1,142	895	1,230	963	45,600	45,650	1,260	958	1,347	1,081	48,600	48,650	1,377	1,023	1,465	1,198
42,650	42,700	1,144	896	1,232	965	45,650	45,700	1,262	959	1,349	1,082	48,650	48,700	1,379	1,025	1,467	1,200
42,700	42,750	1,146	897	1,233	967	45,700	45,750	1,264	960	1,351	1,084	48,700	48,750	1,381	1,027	1,469	1,202
42,750	42,800	1,148	898	1,235	969	45,750	45,800	1,266	961	1,353	1,086	48,750	48,800	1,383	1,029	1,471	1,204
42,800	42,850	1,150	899	1,237	971	45,800	45,850	1,268	962	1,355	1,088	48,800	48,850	1,385	1,031	1,473	1,206
42,850	42,900	1,152	900	1,239	973	45,850	45,900	1,270	963	1,357	1,090	48,850	48,900	1,387	1,033	1,475	1,208
42,900	42,950	1,154	901	1,241	975	45,900	45,950	1,272	964	1,359	1,092	48,900	48,950	1,389	1,035	1,477	1,210
42,950	43,000	1,156	902	1,243	977	45,950	46,000	1,274	965	1,361	1,094	48,950	49,000	1,391	1,037	1,478	1,212
43,000						46,000						49,000					
43,000	43,050	1,158	904	1,245	979	46,000	46,050	1,275	967	1,363	1,096	49,000	49,050	1,393	1,039	1,480	1,214
43,050	43,100	1,160	905	1,247	981	46,050	46,100	1,277	968	1,365	1,098	49,050	49,100	1,395	1,041	1,482	1,216
43,100	43,150	1,162	906	1,249	983	46,100	46,150	1,279	969	1,367	1,100	49,100	49,150	1,397	1,043	1,484	1,218
43,150	43,200	1,164	907	1,251	984	46,150	46,200	1,281	970	1,369	1,102	49,150	49,200	1,399	1,045	1,486	1,220
43,200	43,250	1,166	908	1,253	986	46,200	46,250	1,283	971	1,371	1,104	49,200	49,250	1,401	1,047	1,488	1,222
43,250	43,300	1,168	909	1,255	988	46,250	46,300	1,285	972	1,373	1,106	49,250	49,300	1,403	1,049	1,490	1,224
43,300	43,350	1,170	910	1,257	990	46,300	46,350	1,287	973	1,375	1,108	49,300	49,350	1,405	1,051	1,492	1,226
43,350	43,400	1,172	911	1,259	992	46,350	46,400	1,289	974	1,377	1,110	49,350	49,400	1,407	1,053	1,494	1,228
43,400	43,450	1,174	912	1,261	994	46,400	46,450	1,291	975	1,379	1,112	49,400	49,450	1,409	1,055	1,496	1,229
43,450	43,500	1,176	913	1,263	996	46,450	46,500	1,293	976	1,380	1,114	49,450	49,500	1,411	1,057	1,498	1,231
43,500	43,550	1,177	914	1,265	998	46,500	46,550	1,295	977	1,382	1,116	49,500	49,550	1,413	1,059	1,500	1,233
43,550	43,600	1,179	915	1,267	1,000	46,550	46,600	1,297	978	1,384	1,118	49,550	49,600	1,415	1,061	1,502	1,235
43,600	43,650	1,181	916	1,269	1,002	46,600	46,650	1,299	979	1,386	1,120	49,600	49,650	1,417			

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,432	1,078	1,520	1,253	53,000	53,050	1,550	1,196	1,637	1,371	56,000	56,050	1,667	1,313	1,755	1,488
50,050	50,100	1,434	1,080	1,522	1,255	53,050	53,100	1,552	1,198	1,639	1,373	56,050	56,100	1,669	1,315	1,757	1,490
50,100	50,150	1,436	1,082	1,524	1,257	53,100	53,150	1,554	1,200	1,641	1,375	56,100	56,150	1,671	1,317	1,759	1,492
50,150	50,200	1,438	1,084	1,526	1,259	53,150	53,200	1,556	1,202	1,643	1,376	56,150	56,200	1,673	1,319	1,761	1,494
50,200	50,250	1,440	1,086	1,527	1,261	53,200	53,250	1,558	1,204	1,645	1,378	56,200	56,250	1,675	1,321	1,763	1,496
50,250	50,300	1,442	1,088	1,529	1,263	53,250	53,300	1,560	1,206	1,647	1,380	56,250	56,300	1,677	1,323	1,765	1,498
50,300	50,350	1,444	1,090	1,531	1,265	53,300	53,350	1,562	1,208	1,649	1,382	56,300	56,350	1,679	1,325	1,767	1,500
50,350	50,400	1,446	1,092	1,533	1,267	53,350	53,400	1,564	1,210	1,651	1,384	56,350	56,400	1,681	1,327	1,769	1,502
50,400	50,450	1,448	1,094	1,535	1,269	53,400	53,450	1,566	1,212	1,653	1,386	56,400	56,450	1,683	1,329	1,771	1,504
50,450	50,500	1,450	1,096	1,537	1,271	53,450	53,500	1,568	1,214	1,655	1,388	56,450	56,500	1,685	1,331	1,772	1,506
50,500	50,550	1,452	1,098	1,539	1,273	53,500	53,550	1,569	1,215	1,657	1,390	56,500	56,550	1,687	1,333	1,774	1,508
50,550	50,600	1,454	1,100	1,541	1,275	53,550	53,600	1,571	1,217	1,659	1,392	56,550	56,600	1,689	1,335	1,776	1,510
50,600	50,650	1,456	1,102	1,543	1,277	53,600	53,650	1,573	1,219	1,661	1,394	56,600	56,650	1,691	1,337	1,778	1,512
50,650	50,700	1,458	1,104	1,545	1,278	53,650	53,700	1,575	1,221	1,663	1,396	56,650	56,700	1,693	1,339	1,780	1,514
50,700	50,750	1,460	1,106	1,547	1,280	53,700	53,750	1,577	1,223	1,665	1,398	56,700	56,750	1,695	1,341	1,782	1,516
50,750	50,800	1,462	1,108	1,549	1,282	53,750	53,800	1,579	1,225	1,667	1,400	56,750	56,800	1,697	1,343	1,784	1,518
50,800	50,850	1,464	1,110	1,551	1,284	53,800	53,850	1,581	1,227	1,669	1,402	56,800	56,850	1,699	1,345	1,786	1,520
50,850	50,900	1,466	1,112	1,553	1,286	53,850	53,900	1,583	1,229	1,671	1,404	56,850	56,900	1,701	1,347	1,788	1,522
50,900	50,950	1,468	1,114	1,555	1,288	53,900	53,950	1,585	1,231	1,673	1,406	56,900	56,950	1,703	1,349	1,790	1,523
50,950	51,000	1,470	1,116	1,557	1,290	53,950	54,000	1,587	1,233	1,674	1,408	56,950	57,000	1,705	1,351	1,792	1,525
51,000						54,000						57,000					
51,000	51,050	1,471	1,117	1,559	1,292	54,000	54,050	1,589	1,235	1,676	1,410	57,000	57,050	1,707	1,353	1,794	1,527
51,050	51,100	1,473	1,119	1,561	1,294	54,050	54,100	1,591	1,237	1,678	1,412	57,050	57,100	1,709	1,355	1,796	1,529
51,100	51,150	1,475	1,121	1,563	1,296	54,100	54,150	1,593	1,239	1,680	1,414	57,100	57,150	1,711	1,357	1,798	1,531
51,150	51,200	1,477	1,123	1,565	1,298	54,150	54,200	1,595	1,241	1,682	1,416	57,150	57,200	1,713	1,359	1,800	1,533
51,200	51,250	1,479	1,125	1,567	1,300	54,200	54,250	1,597	1,243	1,684	1,418	57,200	57,250	1,715	1,361	1,802	1,535
51,250	51,300	1,481	1,127	1,569	1,302	54,250	54,300	1,599	1,245	1,686	1,420	57,250	57,300	1,716	1,362	1,804	1,537
51,300	51,350	1,483	1,129	1,571	1,304	54,300	54,350	1,601	1,247	1,688	1,422	57,300	57,350	1,718	1,364	1,806	1,539
51,350	51,400	1,485	1,131	1,573	1,306	54,350	54,400	1,603	1,249	1,690	1,424	57,350	57,400	1,720	1,366	1,808	1,541
51,400	51,450	1,487	1,133	1,575	1,308	54,400	54,450	1,605	1,251	1,692	1,425	57,400	57,450	1,722	1,368	1,810	1,543
51,450	51,500	1,489	1,135	1,576	1,310	54,450	54,500	1,607	1,253	1,694	1,427	57,450	57,500	1,724	1,370	1,812	1,545
51,500	51,550	1,491	1,137	1,578	1,312	54,500	54,550	1,609	1,255	1,696	1,429	57,500	57,550	1,726	1,372	1,814	1,547
51,550	51,600	1,493	1,139	1,580	1,314	54,550	54,600	1,611	1,257	1,698	1,431	57,550	57,600	1,728	1,374	1,816	1,549
51,600	51,650	1,495	1,141	1,582	1,316	54,600	54,650	1,613	1,259	1,700	1,433	57,600	57,650	1,730	1,376	1,818	1,551
51,650	51,700	1,497	1,143	1,584	1,318	54,650	54,700	1,615	1,261	1,702	1,435	57,650	57,700	1,732	1,378	1,820	1,553
51,700	51,750	1,499	1,145	1,586	1,320	54,700	54,750	1,617	1,263	1,704	1,437	57,700	57,750	1,734	1,380	1,821	1,555
51,750	51,800	1,501	1,147	1,588	1,322	54,750	54,800	1,618	1,264	1,706	1,439	57,750	57,800	1,736	1,382	1,823	1,557
51,800	51,850	1,503	1,149	1,590	1,324	54,800	54,850	1,620	1,266	1,708	1,441	57,800	57,850	1,738	1,384	1,825	1,559
51,850	51,900	1,505	1,151	1,592	1,326	54,850	54,900	1,622	1,268	1,710	1,443	57,850	57,900	1,740	1,386	1,827	1,561
51,900	51,950	1,507	1,153	1,594	1,327	54,900	54,950	1,624	1,270	1,712	1,445	57,900	57,950	1,742	1,388	1,829	1,563
51,950	52,000	1,509	1,155	1,596	1,329	54,950	55,000	1,626	1,272	1,714	1,447	57,950	58,000	1,744	1,390	1,831	1,565
52,000						55,000						58,000					
52,000	52,050	1,511	1,157	1,598	1,331	55,000	55,050	1,628	1,274	1,716	1,449	58,000	58,050	1,746	1,392	1,833	1,567
52,050	52,100	1,513	1,159	1,600	1,333	55,050	55,100	1,630	1,276	1,718	1,451	58,050	58,100	1,748	1,394	1,835	1,569
52,100	52,150	1,515	1,161	1,602	1,335	55,100	55,150	1,632	1,278	1,720	1,453	58,100	58,150	1,750	1,396	1,837	1,571
52,150	52,200	1,517	1,163	1,604	1,337	55,150	55,200	1,634	1,280	1,722	1,455	58,150	58,200	1,752	1,398	1,839	1,572
52,200	52,250	1,519	1,165	1,606	1,339	55,200	55,250	1,636	1,282	1,723	1,457	58,200	58,250	1,754	1,400	1,841	1,574
52,250	52,300	1,520	1,166	1,608	1,341	55,250	55,300	1,638	1,284	1,725	1,459	58,250	58,300	1,756	1,402	1,843	1,576
52,300	52,350	1,522	1,168	1,610	1,343	55,300	55,350	1,640	1,286	1,727	1,461	58,300	58,350	1,758	1,404	1,845	1,578
52,350	52,400	1,524	1,170	1,612	1,345	55,350	55,400	1,642	1,288	1,729	1,463	58,350	58,400	1,760	1,406	1,847	1,580
52,400	52,450	1,526	1,172	1,614	1,347	55,400	55,450	1,644	1,290	1,731	1,465	58,400	58,450	1,762	1,408	1,849	1,582
52,450	52,500	1,528	1,174	1,616	1,349	55,450	55,500	1,646	1,292	1,733	1,467	58,450	58,500	1,764	1,410	1,851	1,584
52,500	52,550	1,530	1,176	1,618	1,351	55,500	55,550	1,648	1,294	1,735	1,469	58,500	58,550	1,765	1,411	1,853	1,586
52,550																	

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	1,785	1,431	1,874	1,606	62,000	62,050	1,903	1,549	2,004	1,723	65,000	65,050	2,020	1,666	2,135	1,841
59,050	59,100	1,787	1,433	1,876	1,608	62,050	62,100	1,905	1,551	2,006	1,725	65,050	65,100	2,022	1,668	2,137	1,843
59,100	59,150	1,789	1,435	1,878	1,610	62,100	62,150	1,907	1,553	2,009	1,727	65,100	65,150	2,024	1,670	2,139	1,845
59,150	59,200	1,791	1,437	1,881	1,612	62,150	62,200	1,909	1,555	2,011	1,729	65,150	65,200	2,026	1,672	2,141	1,847
59,200	59,250	1,793	1,439	1,883	1,614	62,200	62,250	1,911	1,557	2,013	1,731	65,200	65,250	2,028	1,674	2,143	1,849
59,250	59,300	1,795	1,441	1,885	1,616	62,250	62,300	1,912	1,558	2,015	1,733	65,250	65,300	2,030	1,676	2,145	1,851
59,300	59,350	1,797	1,443	1,887	1,618	62,300	62,350	1,914	1,560	2,017	1,735	65,300	65,350	2,032	1,678	2,148	1,853
59,350	59,400	1,799	1,445	1,889	1,620	62,350	62,400	1,916	1,562	2,020	1,737	65,350	65,400	2,034	1,680	2,150	1,855
59,400	59,450	1,801	1,447	1,891	1,621	62,400	62,450	1,918	1,564	2,022	1,739	65,400	65,450	2,036	1,682	2,152	1,857
59,450	59,500	1,803	1,449	1,894	1,623	62,450	62,500	1,920	1,566	2,024	1,741	65,450	65,500	2,038	1,684	2,154	1,859
59,500	59,550	1,805	1,451	1,896	1,625	62,500	62,550	1,922	1,568	2,026	1,743	65,500	65,550	2,040	1,686	2,156	1,861
59,550	59,600	1,807	1,453	1,898	1,627	62,550	62,600	1,924	1,570	2,028	1,745	65,550	65,600	2,042	1,688	2,158	1,863
59,600	59,650	1,809	1,455	1,900	1,629	62,600	62,650	1,926	1,572	2,030	1,747	65,600	65,650	2,044	1,690	2,161	1,865
59,650	59,700	1,811	1,457	1,902	1,631	62,650	62,700	1,928	1,574	2,033	1,749	65,650	65,700	2,046	1,692	2,163	1,866
59,700	59,750	1,813	1,459	1,904	1,633	62,700	62,750	1,930	1,576	2,035	1,751	65,700	65,750	2,048	1,694	2,165	1,868
59,750	59,800	1,814	1,460	1,907	1,635	62,750	62,800	1,932	1,578	2,037	1,753	65,750	65,800	2,050	1,696	2,167	1,870
59,800	59,850	1,816	1,462	1,909	1,637	62,800	62,850	1,934	1,580	2,039	1,755	65,800	65,850	2,052	1,698	2,169	1,872
59,850	59,900	1,818	1,464	1,911	1,639	62,850	62,900	1,936	1,582	2,041	1,757	65,850	65,900	2,054	1,700	2,171	1,874
59,900	59,950	1,820	1,466	1,913	1,641	62,900	62,950	1,938	1,584	2,043	1,759	65,900	65,950	2,056	1,702	2,174	1,876
59,950	60,000	1,822	1,468	1,915	1,643	62,950	63,000	1,940	1,586	2,046	1,761	65,950	66,000	2,058	1,704	2,176	1,878
60,000						63,000						66,000					
60,000	60,050	1,824	1,470	1,918	1,645	63,000	63,050	1,942	1,588	2,048	1,763	66,000	66,050	2,059	1,705	2,178	1,880
60,050	60,100	1,826	1,472	1,920	1,647	63,050	63,100	1,944	1,590	2,050	1,765	66,050	66,100	2,061	1,707	2,180	1,882
60,100	60,150	1,828	1,474	1,922	1,649	63,100	63,150	1,946	1,592	2,052	1,767	66,100	66,150	2,063	1,709	2,182	1,884
60,150	60,200	1,830	1,476	1,924	1,651	63,150	63,200	1,948	1,594	2,054	1,768	66,150	66,200	2,065	1,711	2,184	1,886
60,200	60,250	1,832	1,478	1,926	1,653	63,200	63,250	1,950	1,596	2,056	1,770	66,200	66,250	2,067	1,713	2,187	1,888
60,250	60,300	1,834	1,480	1,928	1,655	63,250	63,300	1,952	1,598	2,059	1,772	66,250	66,300	2,069	1,715	2,189	1,890
60,300	60,350	1,836	1,482	1,931	1,657	63,300	63,350	1,954	1,600	2,061	1,774	66,300	66,350	2,071	1,717	2,191	1,892
60,350	60,400	1,838	1,484	1,933	1,659	63,350	63,400	1,956	1,602	2,063	1,776	66,350	66,400	2,073	1,719	2,193	1,894
60,400	60,450	1,840	1,486	1,935	1,661	63,400	63,450	1,958	1,604	2,065	1,778	66,400	66,450	2,075	1,721	2,195	1,896
60,450	60,500	1,842	1,488	1,937	1,663	63,450	63,500	1,960	1,606	2,067	1,780	66,450	66,500	2,077	1,723	2,197	1,898
60,500	60,550	1,844	1,490	1,939	1,665	63,500	63,550	1,961	1,607	2,069	1,782	66,500	66,550	2,079	1,725	2,200	1,900
60,550	60,600	1,846	1,492	1,941	1,667	63,550	63,600	1,963	1,609	2,072	1,784	66,550	66,600	2,081	1,727	2,202	1,902
60,600	60,650	1,848	1,494	1,944	1,669	63,600	63,650	1,965	1,611	2,074	1,786	66,600	66,650	2,083	1,729	2,204	1,904
60,650	60,700	1,850	1,496	1,946	1,670	63,650	63,700	1,967	1,613	2,076	1,788	66,650	66,700	2,085	1,731	2,206	1,906
60,700	60,750	1,852	1,498	1,948	1,672	63,700	63,750	1,969	1,615	2,078	1,790	66,700	66,750	2,087	1,733	2,208	1,908
60,750	60,800	1,854	1,500	1,950	1,674	63,750	63,800	1,971	1,617	2,080	1,792	66,750	66,800	2,089	1,735	2,210	1,910
60,800	60,850	1,856	1,502	1,952	1,676	63,800	63,850	1,973	1,619	2,082	1,794	66,800	66,850	2,091	1,737	2,213	1,912
60,850	60,900	1,858	1,504	1,954	1,678	63,850	63,900	1,975	1,621	2,085	1,796	66,850	66,900	2,093	1,739	2,215	1,914
60,900	60,950	1,860	1,506	1,957	1,680	63,900	63,950	1,977	1,623	2,087	1,798	66,900	66,950	2,095	1,741	2,217	1,915
60,950	61,000	1,862	1,508	1,959	1,682	63,950	64,000	1,979	1,625	2,089	1,800	66,950	67,000	2,097	1,743	2,219	1,917
61,000						64,000						67,000					
61,000	61,050	1,863	1,509	1,961	1,684	64,000	64,050	1,981	1,627	2,091	1,802	67,000	67,050	2,099	1,745	2,221	1,919
61,050	61,100	1,865	1,511	1,963	1,686	64,050	64,100	1,983	1,629	2,093	1,804	67,050	67,100	2,101	1,747	2,223	1,921
61,100	61,150	1,867	1,513	1,965	1,688	64,100	64,150	1,985	1,631	2,095	1,806	67,100	67,150	2,103	1,749	2,226	1,923
61,150	61,200	1,869	1,515	1,967	1,690	64,150	64,200	1,987	1,633	2,098	1,808	67,150	67,200	2,105	1,751	2,228	1,925
61,200	61,250	1,871	1,517	1,970	1,692	64,200	64,250	1,989	1,635	2,100	1,810	67,200	67,250	2,107	1,753	2,230	1,927
61,250	61,300	1,873	1,519	1,972	1,694	64,250	64,300	1,991	1,637	2,102	1,812	67,250	67,300	2,108	1,754	2,232	1,929
61,300	61,350	1,875	1,521	1,974	1,696	64,300	64,350	1,993	1,639	2,104	1,814	67,300	67,350	2,110	1,756	2,234	1,931
61,350	61,400	1,877	1,523	1,976	1,698	64,350	64,400	1,995	1,641	2,106	1,816	67,350	67,400	2,112	1,758	2,237	1,933
61,400	61,450	1,879	1,525	1,978	1,700	64,400	64,450										

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	2,138	1,784	2,265	1,959	71,000	71,050	2,258	1,901	2,395	2,076	74,000	74,050	2,389	2,019	2,525	2,194
68,050	68,100	2,140	1,786	2,267	1,961	71,050	71,100	2,260	1,903	2,397	2,078	74,050	74,100	2,391	2,021	2,527	2,196
68,100	68,150	2,142	1,788	2,269	1,963	71,100	71,150	2,263	1,905	2,399	2,080	74,100	74,150	2,393	2,023	2,529	2,198
68,150	68,200	2,144	1,790	2,271	1,964	71,150	71,200	2,265	1,907	2,401	2,082	74,150	74,200	2,395	2,025	2,532	2,200
68,200	68,250	2,146	1,792	2,273	1,966	71,200	71,250	2,267	1,909	2,404	2,084	74,200	74,250	2,397	2,027	2,534	2,202
68,250	68,300	2,148	1,794	2,276	1,968	71,250	71,300	2,269	1,911	2,406	2,086	74,250	74,300	2,399	2,029	2,536	2,204
68,300	68,350	2,150	1,796	2,278	1,970	71,300	71,350	2,271	1,913	2,408	2,088	74,300	74,350	2,402	2,031	2,538	2,206
68,350	68,400	2,152	1,798	2,280	1,972	71,350	71,400	2,273	1,915	2,410	2,090	74,350	74,400	2,404	2,033	2,540	2,208
68,400	68,450	2,154	1,800	2,282	1,974	71,400	71,450	2,276	1,917	2,412	2,092	74,400	74,450	2,406	2,035	2,542	2,209
68,450	68,500	2,156	1,802	2,284	1,976	71,450	71,500	2,278	1,919	2,414	2,094	74,450	74,500	2,408	2,037	2,545	2,211
68,500	68,550	2,157	1,803	2,286	1,978	71,500	71,550	2,280	1,921	2,417	2,096	74,500	74,550	2,410	2,039	2,547	2,213
68,550	68,600	2,159	1,805	2,289	1,980	71,550	71,600	2,282	1,923	2,419	2,098	74,550	74,600	2,412	2,041	2,549	2,215
68,600	68,650	2,161	1,807	2,291	1,982	71,600	71,650	2,284	1,925	2,421	2,100	74,600	74,650	2,415	2,043	2,551	2,217
68,650	68,700	2,163	1,809	2,293	1,984	71,650	71,700	2,287	1,927	2,423	2,102	74,650	74,700	2,417	2,045	2,553	2,219
68,700	68,750	2,165	1,811	2,295	1,986	71,700	71,750	2,289	1,929	2,425	2,104	74,700	74,750	2,419	2,047	2,555	2,221
68,750	68,800	2,167	1,813	2,297	1,988	71,750	71,800	2,291	1,931	2,427	2,106	74,750	74,800	2,421	2,048	2,558	2,223
68,800	68,850	2,169	1,815	2,299	1,990	71,800	71,850	2,293	1,933	2,430	2,108	74,800	74,850	2,423	2,050	2,560	2,225
68,850	68,900	2,171	1,817	2,302	1,992	71,850	71,900	2,295	1,935	2,432	2,110	74,850	74,900	2,425	2,052	2,562	2,227
68,900	68,950	2,173	1,819	2,304	1,994	71,900	71,950	2,297	1,937	2,434	2,111	74,900	74,950	2,428	2,054	2,564	2,229
68,950	69,000	2,175	1,821	2,306	1,996	71,950	72,000	2,300	1,939	2,436	2,113	74,950	75,000	2,430	2,056	2,566	2,231
69,000						72,000						75,000					
69,000	69,050	2,177	1,823	2,308	1,998	72,000	72,050	2,302	1,941	2,438	2,115	75,000	75,050	2,432	2,058	2,569	2,233
69,050	69,100	2,179	1,825	2,310	2,000	72,050	72,100	2,304	1,943	2,440	2,117	75,050	75,100	2,434	2,060	2,571	2,235
69,100	69,150	2,181	1,827	2,312	2,002	72,100	72,150	2,306	1,945	2,443	2,119	75,100	75,150	2,436	2,062	2,573	2,237
69,150	69,200	2,183	1,829	2,315	2,004	72,150	72,200	2,308	1,947	2,445	2,121	75,150	75,200	2,438	2,064	2,575	2,239
69,200	69,250	2,185	1,831	2,317	2,006	72,200	72,250	2,310	1,949	2,447	2,123	75,200	75,250	2,441	2,066	2,577	2,241
69,250	69,300	2,187	1,833	2,319	2,008	72,250	72,300	2,313	1,950	2,449	2,125	75,250	75,300	2,443	2,068	2,579	2,243
69,300	69,350	2,189	1,835	2,321	2,010	72,300	72,350	2,315	1,952	2,451	2,127	75,300	75,350	2,445	2,070	2,582	2,245
69,350	69,400	2,191	1,837	2,323	2,012	72,350	72,400	2,317	1,954	2,454	2,129	75,350	75,400	2,447	2,072	2,584	2,247
69,400	69,450	2,193	1,839	2,325	2,013	72,400	72,450	2,319	1,956	2,456	2,131	75,400	75,450	2,449	2,074	2,586	2,249
69,450	69,500	2,195	1,841	2,328	2,015	72,450	72,500	2,321	1,958	2,458	2,133	75,450	75,500	2,451	2,076	2,588	2,251
69,500	69,550	2,197	1,843	2,330	2,017	72,500	72,550	2,323	1,960	2,460	2,135	75,500	75,550	2,454	2,078	2,590	2,253
69,550	69,600	2,199	1,845	2,332	2,019	72,550	72,600	2,326	1,962	2,462	2,137	75,550	75,600	2,456	2,080	2,592	2,255
69,600	69,650	2,201	1,847	2,334	2,021	72,600	72,650	2,328	1,964	2,464	2,139	75,600	75,650	2,458	2,082	2,595	2,257
69,650	69,700	2,203	1,849	2,336	2,023	72,650	72,700	2,330	1,966	2,467	2,141	75,650	75,700	2,460	2,084	2,597	2,258
69,700	69,750	2,205	1,851	2,338	2,025	72,700	72,750	2,332	1,968	2,469	2,143	75,700	75,750	2,462	2,086	2,599	2,260
69,750	69,800	2,206	1,852	2,341	2,027	72,750	72,800	2,334	1,970	2,471	2,145	75,750	75,800	2,464	2,088	2,601	2,262
69,800	69,850	2,208	1,854	2,343	2,029	72,800	72,850	2,336	1,972	2,473	2,147	75,800	75,850	2,467	2,090	2,603	2,264
69,850	69,900	2,210	1,856	2,345	2,031	72,850	72,900	2,339	1,974	2,475	2,149	75,850	75,900	2,469	2,092	2,605	2,266
69,900	69,950	2,212	1,858	2,347	2,033	72,900	72,950	2,341	1,976	2,477	2,151	75,900	75,950	2,471	2,094	2,608	2,268
69,950	70,000	2,214	1,860	2,349	2,035	72,950	73,000	2,343	1,978	2,480	2,153	75,950	76,000	2,473	2,096	2,610	2,270
70,000						73,000						76,000					
70,000	70,050	2,216	1,862	2,352	2,037	73,000	73,050	2,345	1,980	2,482	2,155	76,000	76,050	2,475	2,097	2,612	2,272
70,050	70,100	2,218	1,864	2,354	2,039	73,050	73,100	2,347	1,982	2,484	2,157	76,050	76,100	2,477	2,099	2,614	2,274
70,100	70,150	2,220	1,866	2,356	2,041	73,100	73,150	2,349	1,984	2,486	2,159	76,100	76,150	2,480	2,101	2,616	2,276
70,150	70,200	2,222	1,868	2,358	2,043	73,150	73,200	2,352	1,986	2,488	2,160	76,150	76,200	2,482	2,103	2,618	2,278
70,200	70,250	2,224	1,870	2,360	2,045	73,200	73,250	2,354	1,988	2,490	2,162	76,200	76,250	2,484	2,105	2,621	2,280
70,250	70,300	2,226	1,872	2,362	2,047	73,250	73,300	2,356	1,990	2,493	2,164	76,250	76,300	2,486	2,107	2,623	2,282
70,300	70,350	2,228	1,874	2,365	2,049	73,300	73,350	2,358	1,992	2,495	2,166	76,300	76,350	2,488	2,109	2,625	2,284
70,350	70,400	2,230	1,876	2,367	2,051	73,350	73,400	2,360	1,994	2,497	2,168	76,350	76,400	2,490	2,111	2,627	2,286
70,400																	



## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
77,000						80,000						83,000					
77,000	77,050	2,519	2,137	2,655	2,311	80,000	80,050	2,649	2,254	2,786	2,429	83,000	83,050	2,779	2,372	2,916	2,547
77,050	77,100	2,521	2,139	2,657	2,313	80,050	80,100	2,651	2,256	2,788	2,431	83,050	83,100	2,781	2,374	2,918	2,549
77,100	77,150	2,523	2,141	2,660	2,315	80,100	80,150	2,653	2,258	2,790	2,433	83,100	83,150	2,783	2,376	2,920	2,551
77,150	77,200	2,525	2,143	2,662	2,317	80,150	80,200	2,655	2,260	2,792	2,435	83,150	83,200	2,786	2,378	2,922	2,552
77,200	77,250	2,527	2,145	2,664	2,319	80,200	80,250	2,658	2,262	2,794	2,437	83,200	83,250	2,788	2,380	2,924	2,554
77,250	77,300	2,530	2,146	2,666	2,321	80,250	80,300	2,660	2,264	2,796	2,439	83,250	83,300	2,790	2,382	2,927	2,556
77,300	77,350	2,532	2,148	2,668	2,323	80,300	80,350	2,662	2,266	2,799	2,441	83,300	83,350	2,792	2,384	2,929	2,558
77,350	77,400	2,534	2,150	2,671	2,325	80,350	80,400	2,664	2,268	2,801	2,443	83,350	83,400	2,794	2,386	2,931	2,560
77,400	77,450	2,536	2,152	2,673	2,327	80,400	80,450	2,666	2,270	2,803	2,445	83,400	83,450	2,796	2,388	2,933	2,562
77,450	77,500	2,538	2,154	2,675	2,329	80,450	80,500	2,668	2,272	2,805	2,447	83,450	83,500	2,799	2,390	2,935	2,564
77,500	77,550	2,540	2,156	2,677	2,331	80,500	80,550	2,671	2,274	2,807	2,449	83,500	83,550	2,801	2,391	2,937	2,566
77,550	77,600	2,543	2,158	2,679	2,333	80,550											

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,909	2,489	3,046	2,664	89,000	89,050	3,040	2,607	3,176	2,782	92,000	92,050	3,170	2,725	3,325	2,899
86,050	86,100	2,911	2,491	3,048	2,666	89,050	89,100	3,042	2,609	3,178	2,784	92,050	92,100	3,172	2,727	3,328	2,901
86,100	86,150	2,914	2,493	3,050	2,668	89,100	89,150	3,044	2,611	3,180	2,786	92,100	92,150	3,174	2,729	3,330	2,903
86,150	86,200	2,916	2,495	3,052	2,670	89,150	89,200	3,046	2,613	3,183	2,788	92,150	92,200	3,176	2,731	3,333	2,905
86,200	86,250	2,918	2,497	3,055	2,672	89,200	89,250	3,048	2,615	3,185	2,790	92,200	92,250	3,178	2,733	3,335	2,907
86,250	86,300	2,920	2,499	3,057	2,674	89,250	89,300	3,050	2,617	3,187	2,792	92,250	92,300	3,181	2,734	3,338	2,909
86,300	86,350	2,922	2,501	3,059	2,676	89,300	89,350	3,053	2,619	3,189	2,794	92,300	92,350	3,183	2,736	3,340	2,911
86,350	86,400	2,924	2,503	3,061	2,678	89,350	89,400	3,055	2,621	3,192	2,796	92,350	92,400	3,185	2,738	3,343	2,913
86,400	86,450	2,927	2,505	3,063	2,680	89,400	89,450	3,057	2,623	3,194	2,797	92,400	92,450	3,187	2,740	3,345	2,915
86,450	86,500	2,929	2,507	3,065	2,682	89,450	89,500	3,059	2,625	3,197	2,799	92,450	92,500	3,189	2,742	3,348	2,917
86,500	86,550	2,931	2,509	3,068	2,684	89,500	89,550	3,061	2,627	3,199	2,801	92,500	92,550	3,191	2,744	3,350	2,919
86,550	86,600	2,933	2,511	3,070	2,686	89,550	89,600	3,063									

## 2004 Tax Table—Continued

If line 14 (ND taxable income) is—		And your filing status is—				If line 14 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—					
95,000						98,000					
95,000	95,050	3,300	2,842	3,476	3,017	98,000	98,050	3,430	2,960	3,628	3,135
95,050	95,100	3,302	2,844	3,479	3,019	98,050	98,100	3,432	2,962	3,630	3,135
95,100	95,150	3,304	2,846	3,481	3,021	98,100	98,150	3,434	2,964	3,633	3,139
95,150	95,200	3,306	2,848	3,484	3,023	98,150	98,200	3,437	2,966	3,635	3,140
95,200	95,250	3,309	2,850	3,486	3,025	98,200	98,250	3,439	2,968	3,638	3,142
95,250	95,300	3,311	2,852	3,489	3,027	98,250	98,300	3,441	2,970	3,640	3,144
95,300	95,350	3,313	2,854	3,492	3,029	98,300	98,350	3,443	2,972	3,643	3,146
95,350	95,400	3,315	2,856	3,494	3,031	98,350	98,400	3,445	2,974	3,645	3,148
95,400	95,450	3,317	2,858	3,497	3,033	98,400	98,450	3,447	2,976	3,648	3,150
95,450	95,500	3,319	2,860	3,499	3,035	98,450	98,500	3,450	2,978	3,650	3,152
95,500	95,550	3,322	2,862	3,502	3,037	98,500	98,550	3,452	2,979	3,653	3,154
95,550	95,600	3,324	2,864	3,504	3,039	98,550	98,600	3,454	2,981	3,655	3,156
95,600	95,650	3,326	2,866	3,507	3,041	98,600	98,650	3,456	2,983	3,658	3,158
95,650	95,700	3,328	2,868	3,509	3,042	98,650	98,700	3,458	2,985	3,660	3,160
95,700	95,750	3,330	2,870	3,512	3,044	98,700	98,750	3,460	2,987	3,663	3,162
95,750	95,800	3,332	2,872	3,514	3,046	98,750	98,800	3,463	2,989	3,665	3,164
95,800	95,850	3,335	2,874	3,517	3,048	98,800	98,850	3,465	2,991	3,668	3,166
95,850	95,900	3,337	2,876	3,519	3,050	98,850	98,900	3,467	2,993	3,670	3,168
95,900	95,950	3,339	2,878	3,522	3,052	98,900	98,950	3,469	2,995	3,673	3,170
95,950	96,000	3,341	2,880	3,524	3,054	98,950	99,000	3,471	2,997	3,675	3,172
96,000						99,000					
96,000	96,050	3,343	2,881	3,527	3,056	99,000	99,050	3,474	2,999	3,678	3,174
96,050	96,100	3,345	2,883	3,529	3,058	99,050	99,100	3,476	3,001	3,681	3,176
96,100	96,150	3,348	2,885	3,532	3,060	99,100	99,150	3,478	3,003	3,683	3,178
96,150	96,200	3,350	2,887	3,534	3,062	99,150	99,200	3,480	3,005	3,686	3,180
96,200	96,250	3,352	2,889	3,537	3,064	99,200	99,250	3,482	3,007	3,688	3,182
96,250	96,300	3,354	2,891	3,539	3,066	99,250	99,300	3,484	3,009	3,691	3,184
96,300	96,350	3,356	2,893	3,542	3,068	99,300	99,350	3,487	3,011	3,693	3,186
96,350	96,400	3,358	2,895	3,544	3,070	99,350	99,400	3,489	3,013	3,696	3,188
96,400	96,450	3,361	2,897	3,547	3,072	99,400	99,450	3,491	3,015	3,698	3,189
96,450	96,500	3,363	2,899	3,549	3,074	99,450	99,500	3,493	3,017	3,701	3,191
96,500	96,550	3,365	2,901	3,552	3,076	99,500	99,550	3,495	3,019	3,703	3,193
96,550	96,600	3,367	2,903	3,555	3,078	99,550	99,600	3,497	3,021	3,706	3,195
96,600	96,650	3,369	2,905	3,557	3,080	99,600	99,650	3,500	3,023	3,708	3,197
96,650	96,700	3,372	2,907	3,560	3,082	99,650	99,700	3,502	3,025	3,711	3,199
96,700	96,750	3,374	2,909	3,562	3,084	99,700	99,750	3,504	3,027	3,713	3,201
96,750	96,800	3,376	2,911	3,565	3,086	99,750	99,800	3,506	3,028	3,716	3,203
96,800	96,850	3,378	2,913	3,567	3,088	99,800	99,850	3,508	3,030	3,718	3,205
96,850	96,900	3,380	2,915	3,570	3,090	99,850	99,900	3,510	3,032	3,721	3,207
96,900	96,950	3,382	2,917	3,572	3,091	99,900	99,950	3,513	3,034	3,723	3,209
96,950	97,000	3,385	2,919	3,575	3,093	99,950	100,000	3,515	3,036	3,726	3,211
97,000						<div><div>\$100,000 or over — use the Tax Rate Schedules on page 30</div></div>					
97,000	97,050	3,387	2,921	3,577	3,095						
97,050	97,100	3,389	2,923	3,580	3,097						
97,100	97,150	3,391	2,925	3,582	3,099						
97,150	97,200	3,393	2,927	3,585	3,101						
97,200	97,250	3,395	2,929	3,587	3,103						
97,250	97,300	3,398	2,930	3,590	3,105						
97,300	97,350	3,400	2,932	3,592	3,107						
97,350	97,400	3,402	2,934	3,595	3,109						
97,400	97,450	3,404	2,936	3,597	3,111						
97,450	97,500	3,406	2,938	3,600	3,113						
97,500	97,550	3,408	2,940	3,602	3,115						
97,550	97,600	3,411	2,942	3,605	3,117						
97,600	97,650	3,413	2,944	3,607	3,119						
97,650	97,700	3,415	2,946	3,610	3,121						
97,700	97,750	3,417	2,948	3,612	3,123						
97,750	97,800	3,419	2,950	3,615	3,125						
97,800	97,850	3,421	2,952	3,618	3,127						
97,850	97,900	3,424	2,954	3,620	3,129						
97,900	97,950	3,426	2,956	3,623	3,131						
97,950	98,000	3,428	2,958	3,625	3,133						

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2004 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

### Single

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over		
\$ 0	\$ 29,050.....	2.1% of North Dakota taxable income	
29,050	70,350.....	\$ 610.05	+ 3.92% of amount over \$ 29,050
70,350	146,750.....	2,229.01	+ 4.34% of amount over 70,350
146,750	319,100.....	5,544.77	+ 5.04% of amount over 146,750
319,100.....		14,231.21	+ 5.54% of amount over 319,100

### Married filing jointly and Qualifying widow(er)

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over		
\$ 0	\$ 48,500.....	2.1% of North Dakota taxable income	
48,500	117,250.....	\$ 1,018.50	+ 3.92% of amount over \$ 48,500
117,250	178,650.....	3,713.50	+ 4.34% of amount over 117,250
178,650	319,100.....	6,378.26	+ 5.04% of amount over 178,650
319,100.....		13,456.94	+ 5.54% of amount over 319,100

### Married filing separately

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over		
\$ 0	\$ 24,250.....	2.1% of North Dakota taxable income	
24,250	58,625.....	\$ 509.25	+ 3.92% of amount over \$ 24,250
58,625	89,325.....	1,856.75	+ 4.34% of amount over 58,625
89,325	159,550.....	3,189.13	+ 5.04% of amount over 89,325
159,550.....		6,728.47	+ 5.54% of amount over 159,550

### Head of household

#### If North Dakota

#### taxable income is:

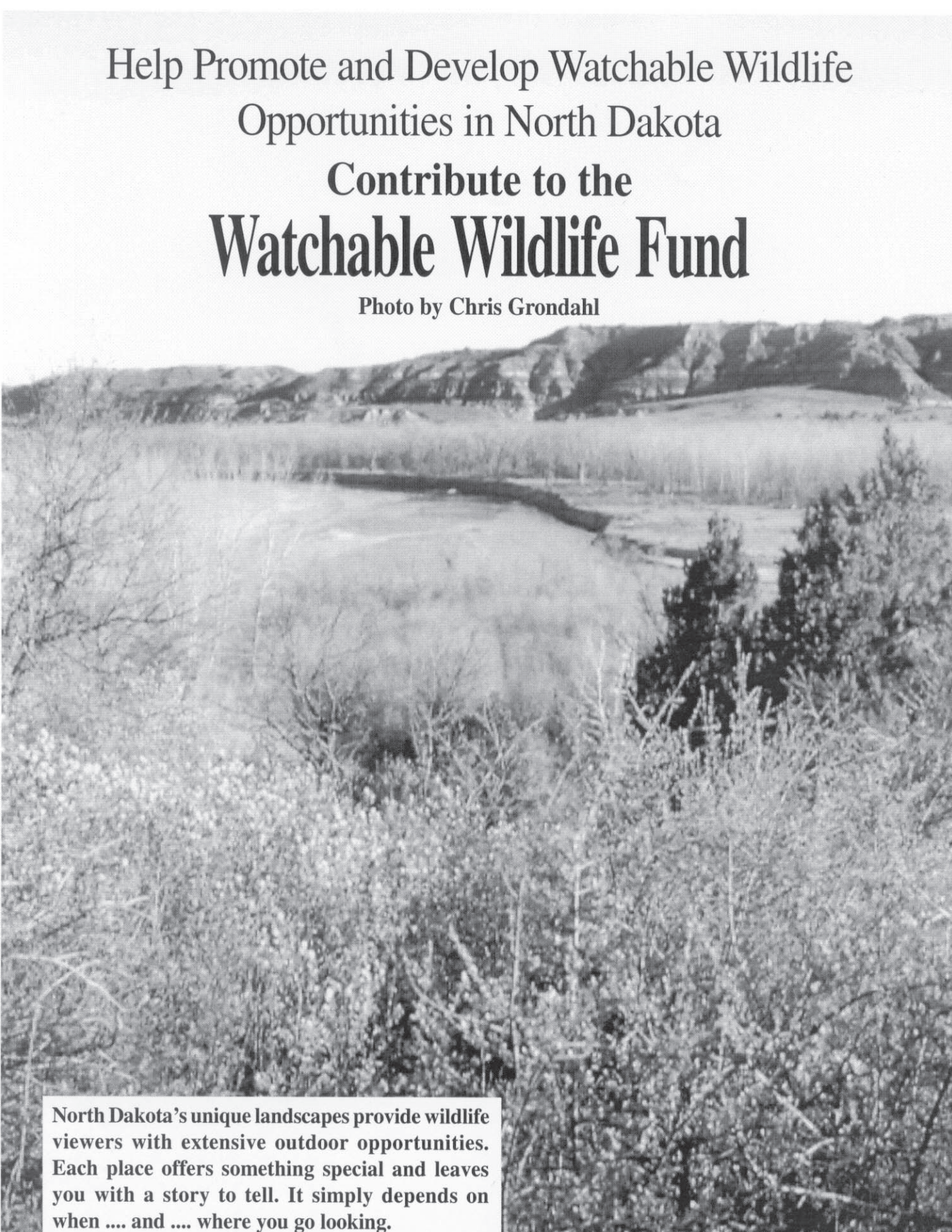
#### Your tax is equal to:

Over	But not over		
\$ 0	\$ 38,900.....	2.1% of North Dakota taxable income	
38,900	100,500.....	\$ 816.90	+ 3.92% of amount over \$ 38,900
100,500	162,700.....	3,231.62	+ 4.34% of amount over 100,500
162,700	319,100.....	5,931.10	+ 5.04% of amount over 162,700
319,100.....		13,813.66	+ 5.54% of amount over 319,100



Help Promote and Develop Watchable Wildlife  
Opportunities in North Dakota  
Contribute to the  
**Watchable Wildlife Fund**

Photo by Chris Grondahl



North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when .... and .... where you go looking.



Support North Dakota's

# Watchable Wildlife Fund

To contribute, see your state tax form  
or consult your tax preparer.

## Your Contributions Have Helped Fund:

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:  
North Dakota Game and Fish Department  
100 N. Bismarck Expressway  
Bismarck, ND 58501  
701-328-6300

# How to assemble your return

To assist us in processing your return as efficiently as possible, please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. All other official North Dakota schedules and forms required to be attached (except Form 101).
6. Form W-2s and Form 1099s.
7. Copy of federal tax return.
8. Supporting statements required in instructions.
9. Copy of other state's return, if attaching Schedule ND-1CR.
10. Copy of federal extension form or Form 101, if applicable.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**. DO NOT send cash.

# Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s and any Form 1099 showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return—see **Copy of federal return** on page 7.
- Sign your return. If filing a joint return, your spouse also must sign. **IMPORTANT:** Any return missing a signature will be returned to the taxpayer.
- Use adequate postage.
- Make a copy of the return for your records.



## Filing Tip:

*Make sure you sign your return. If you and your spouse are filing jointly, both of you must sign. And, if you paid someone to prepare your return, make sure the preparer signs the return too.*

# Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

## Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**  
**TTY/TDD ..... 1-800-829-4059**

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications ..... 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

## Web site

Access the IRS's Web site 24 hours a day, 7 days a week ..... **www.irs.gov**

## Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

**Bismarck** (*closed 11 a.m. - 12 noon*)  
Kirkwood Bank & Trust Building  
2911 N 14th Street (3rd Floor)  
(*next to Space Aliens restaurant*)

**Fargo** (*closed 11 a.m. - 12 noon*)  
Federal Building  
Room 470  
657 2nd Avenue N

**Grand Forks** (*closed 11 a.m. - 12 noon*)  
Federal Building  
Room 137  
102 N 4th Street

**Minot** (*closed 11 a.m. - 12 noon*)  
305 17th Avenue SW  
(*behind Hollywood Video store*)

# Need forms or assistance?

If you need a North Dakota form or schedule not included in this booklet, or if you have a question about preparing your North Dakota return . . .

## Call

Toll free (within North Dakota)—  
1-800-638-2901

In the Bismarck-Mandan area, or  
from outside North Dakota—

Questions: (701) 328-1032

Forms: (701) 328-3450

If speech or hearing impaired,  
call us through Relay North Dakota: 1-800-366-6888

## Visit our Web site

On our Web site, you will find the following resources:

- Tax forms
- Income tax guidelines
- Electronic filing information
- Income tax statutes
- Calendar of due dates, public meetings, and workshops
- Press releases
- On-line message service

Our Web site address is:

**[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)**

## Come in to see us

Stop in to see us in person at our main office in  
Bismarck. You will find us in the—

Individual Income Tax Section

State Capitol, 16th Floor

Monday through Friday

8:00 a.m. to 5:00 p.m.

## Write

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

## E-mail us

Request forms, ask us a question, or send a message to us  
via e-mail at:

**[individualtax@state.nd.us](mailto:individualtax@state.nd.us)**

Or go to our Web site at:

**[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)** (click on **contact us**)

## Fax

You may fax your request or question to (701) 328-1942.

## Need a copy of your return or other information?

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Include the following items in your request:

- Your name(s) and current address.
- Your social security number(s).
- Daytime telephone number.
- Description of the information desired.
- Tax year(s) involved.
- Your signature(s).

Our mailing address and fax number are shown above.

## Want to check the status of your refund?

If you did not use direct deposit, you may check the status of your refund by calling **(701) 328-3450**, or by e-mailing us at **[individualtax@state.nd.us](mailto:individualtax@state.nd.us)**. If you direct deposited your refund, contact your bank first to see if your refund has been deposited into your account before contacting us. If you contact us, you'll need to provide the following information:

- Your name (Include spouse's name, if joint return).
- Your social security number (Include spouse's SSN, if joint return).
- Your filing status from your return.
- **Exact** amount of refund shown on return.
- Tax year.

The above information must match our records or no information will be released. ***Allow 6 weeks after filing your return before contacting us about your refund.***